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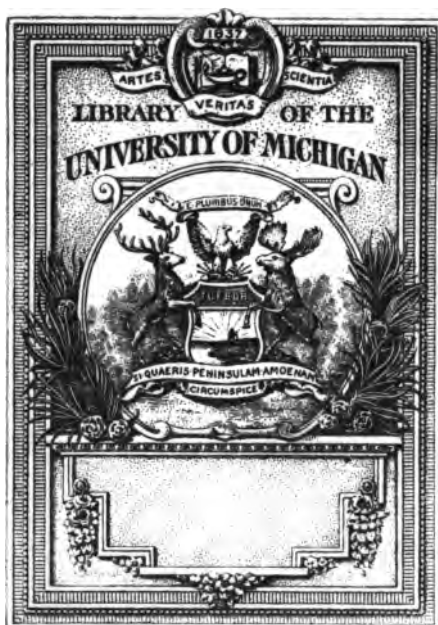
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BIENNIAL REPORT  
OF THE  
AUDITOR

OF THE  
STATE OF ~~WEST VIRGINIA~~ Auditor  
Office

*Compliments of*

*Patrick F. Duffy,*

*Auditor*



CHARLESTON, W. VA.:  
MOSES W. DONNALLY, PUBLIC PRINTER.  
1888.



BIENNIAL REPORT  
OF THE  
AUDITOR

OF THE

STATE OF WEST VIRGINIA, *Auditor  
office*

FOR THE

YEARS 1887 AND 1888.

---

P. F. DUFFY, AUDITOR.



CHARLESTON, W. VA.:  
MOSES W. DONNALLY, PUBLIC PRINTER.  
1888.



# BIENNIAL REPORT.

## OF THE

# AUDITOR OF STATE, 1887-8.

STATE OF WEST VIRGINIA, AUDITOR'S OFFICE, }  
 CHARLESTON, January 2, 1889. }

To HIS EXCELLENCY, E. WILLIS WILSON,  
*Governor of West Virginia.*

SIR:—In accordance with the requirements of law I have the honor, herewith, to submit the report of this department for the two fiscal years preceding, beginning October 1, 1887, and ending September 30th, 1888.

The receipts at the treasury for the fiscal year ending September 30th, 1887, were: \$ 1,516,020 58  
 The balance on hand at the end of the preceding year, was..... 368,001 80  
 Making a total of.....\$ 1,684,022 38  
 The disbursements during the same period were..... 1,324,116 55  
 Leaving a balance at the end of the year, 1887.....\$ 359,905 83

The following statement will show the receipts, disbursements and balances pertaining to each of the funds for the fiscal year ending September 30, 1887:

NAME OF FUND.	Balance on hand Sep- tember 30, 1886 .....	Receipts during the year ending Sepem- ber 30, 1887.....	Totals including bal- ance.....	Disbursements during the year ending Sep- tember 30, 1887.....	Balance to the credit of each fund Sep- tember 30, 1887.....
The State.....	\$ 4,584 58	\$ 817,444 56	\$ 822,029 14	\$ 791,151 00	\$ 30,878 14
The General School.....	331,057 46	398,232 44	729,289 90	417,957 98	311,331 92
The School.....	1,961 70	18,058 37	20,020 07	18,351 47	1,668 60
The Public Building.....	30,398 06	82,285 21	112,683 27	96,656 10	16,027 17
Totals.....	\$ 368,001 80	\$ 1,316,020 58	\$ 1,684 022 38	\$ 1,324,116 55	\$ 359,905 83

DUP. EXCH. 17 NOV 1904

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## AUDITOR'S REPORT.

The receipts during the year ending September 30, 1888, were.....\$ 1,205,119 71  
 The balance on hand at the end of preceding year was.....359,905 83  
 Making a total of .....\$ 1,565,025 54  
 The disbursements during the same period were .....\$ 1,227,288 98  
 Leaving a balance at the end of the year 1888.....\$ 337,736 56

The following statement will show the receipts, disbursements and balances pertaining to each of the funds, for the fiscal year ending September 30, 1888:

NAME OF FUND.	Balance on hand September 30, 1887.....	Receipts during the year ending September 30, 1888.....	Totals, including balance.....	Disbursement during the year ending September 30, 1888.....	Balance to the credit of each fund September 30, 1888.....
The State.....	\$ 30,878 14	\$ 779,000 21	\$ 809,878 35	\$ 756,903 55	\$ 52,974 80
The General School.....	311,331 92	370,715 67	682,047 59	402,236 48	279,811 16
The School.....	1,668 60	43,744 00	45,412 60	40,462 00	4,950 60
The Public Building.....	16,027 17	1,659 83	27,687 00	27,687 00	.....
Totals .....	\$ 359,905 83	\$ 1,205,119 71	\$ 1,565,025 54	\$ 1,227,288 98	\$ 337,736 56

The estimate of receipts for the year 1887, for the State fund was \$485,850, while the actual receipts were \$817,444.56. In the amount of actual receipts, however, were included \$50,000, temporary loans from banks, \$18,000 borrowed from the School Fund, \$56,779.00 transferred from the Public Building Fund and \$96,688.32 received from railroad companies on account of county, district and municipal taxes in excess of estimate for those purposes, which amounts, if deducted from the amount \$817,444.56, will make the actual receipts at the Treasury from the several sources of revenue for the State fund \$595,977.24 or \$110,127.24 more than the aggregate estimate for this year. I would here observe in reference to the estimate made for this year (1887) that a greater amount was realized from license taxes than was expected, on account of the change in the law relating to the assessment of and return of these taxes, which change took effect in that year. The receipts for this year were also materially increased beyond estimate by payments into the Treasury from the Sheriffs, in advance of the time required by law. It may be remarked in this connection that the amount received on account of Sheriffs in arrears for taxes prior to the year 1885, is shown in the table of actual receipts to be a considerable sum, and much larger than was estimated or anticipated.

The estimate for the year 1888, for the State fund was \$447,850.00, while the actual receipts were \$779,000.21. In the amount of actual receipts however, were included \$27,687.00 transferred from the public building Fund, \$75,000.00, temporary loans from banks, and \$96,332.53 received from railroad companies on account of county, district and municipal taxes in excess of the estimate made for those purposes, which amounts if deducted from \$779,000.21, will make the actual receipts at the Treasury from all sources of rev-

## AUDITOR'S REPORT.

V

enue for the State Fund \$579,980.68 or \$132,130.68 greater than the estimate for this year. The actual receipts at the Treasury from general State, License and charter taxes during this fiscal year exceeded the estimated receipts from these sources \$128,565.30. This fact, together with receipts from other sources not embraced in the estimate for the year, will account for the sum of \$132,130.68 above stated.

The estimated probable receipts at the treasury for the fiscal year ending September 30, 1889, are as follows :

For the State fund.....	\$ 629,500 00
To which add balance on hand.....	52,974 80
Making a total of.....	\$ 682,474 80
The estimated charges for that year are.....	612,565 69
Leaving a probable balance of.....	\$ 69,909 11
 The estimated receipts for the general school fund.....	 \$ 350,490 69
Add balance on hand.....	279,811 16
Making a total of.....	\$ 630,301 85
The estimated receipts for the school fund are.....	\$ 16,500 00
Add balance on hand.....	4,950 60
Making a total of .....	\$ 21,450 60

The estimated probable receipts at the Treasury for the fiscal year ending September 30, 1890, are :

For the State fund.....	\$ 605,500 00
Add estimated balance on hand.....	69,909 11
Making a total of.....	\$ 675,409 11
The estimated charges for that year are.....	566,930 69
Leaving a probable balance of.....	\$ 108,478 42

## LOANS TO THE STATE.

During the two years, 1887 and 1888, it became necessary, in order to meet the unusually large appropriations made by the last Legislature, to borrow \$143,000.00, of which sum \$125,000.00 was borrowed from banks and \$18,000.00 from the Board of the School Fund, all of which amounts have since been paid, and in addition thereto the sum of \$67,545.46, on account of claims filed by sheriffs prior to 1885. There has also been paid \$7,000.00 on account of the \$59,000, which was borrowed from the board of the school fund during the years 1885 and 1886. It is evident that if any extraordinary appropriations be made by the Legislature, payable out of the State fund, the estimated receipts into that fund for the next two years will not allow further payments on account of the State's indebtedness

## TAXATION.

Article X of our State Constitution provides, that taxation shall be equal and uniform, and that all property, both real and personal,

shall be taxed in proportion to its value. No species of property from which a tax may be collected shall be taxed higher than any other species of property of equal value. The total value of real estate in West Virginia for the year 1888, as shown by Table "V" of this report, is \$119,414,434.00, and the personal property of every kind, \$44,469,225.00. It seems that if a just and fair valuation could be obtained, that the wealth of our State in personal property would equal, if it did not exceed, that of real estate. Owing to the fixed and tangible nature of the latter, it is more easily reached and its approximate value ascertained by the commissioner or assessor, but it is different with a large proportion of personal property, consisting of money, bonds, stocks and other securities, which as a rule, yields large profits and which, in a great measure escapes taxation. It is no difficult matter in this age of progress and improved business methods, to place this property beyond the reach of the assessor. Some means should, if possible, be devised and adopted by which such property may be properly listed and made to share its just proportion of the burdens of the government. Every one who enjoys the security and protection of government, either for his person or for his property, ought to contribute to the support thereof.

#### TAX ON COLLATERAL INHERITANCES.

An act to impose a tax on collateral inheritances, distributive shares and legacies, was passed February 24, 1887, which imposes a tax of two and one-half per cent. upon such property as may pass by will, deed, grant, gift, &c., to persons other than the decedents and certain relatives of the deceased. Such tax is to be paid to the clerk of the county court and by him paid to the auditor on the first day of June and the first day of December in each year. The tax received from this source for the year 1888 amounted to only \$36.24, but this fact should not be assigned as a reason for repealing the law. I have no doubt the receipts from this kind of tax will increase from year to year. The tax is a just one, and only falls upon those who can easily bear it.

#### CRIMINAL CHARGES.

There was expended on this account, during the fiscal year ending September, 1887, \$117,632.46, and for the fiscal year ending September, 1888, \$65,882.97, or \$183,415.43 for the two years.

The costs against the State on this account have been steadily increasing up to the last year, 1888. By an act passed May 6th, 1887, a source of great abuse was removed in limiting the number of witnesses before a justice, in cases of felony, to five, but as the act took effect ninety days after its passage little benefit was derived therefrom for the year 1887. In the estimate of probable charges for the years 1889 and 1890, I have placed the amount necessary for defraying criminal charges at \$85,000.00 for each of said years. Notwithstanding the fact, that in auditing claims of this character I have exercised great care and have only rejected those

charges which appeared to be improper and illegal. It has been claimed by some that I have been over zealous in looking to the interest of the State in this matter. To such as may entertain this opinion I have only to say, that I have sought to perform the duties of this office, which are laborious and responsible, with diligence and fidelity, and a purpose single to the interest of the State and the rights of the people. I have invariably conformed to the law as I understood it, and as it was interpreted by the Attorney General. I have no hesitancy in saying that under our laws the fees allowed in criminal prosecutions, to officers, witnesses, jurors and other attendants upon court are not unreasonable, and no retrenchment can be looked for in this direction. A Sheriff or other officer receives one dollar for making an arrest, for conveying a prisoner to jail or from one jail to another or to the Penitentiary for each mile going and returning, ten cents. The officer is allowed for the support of the prisoner during the removal and for assistance to make the arrest or effect the removal, such charge as may have been necessarily incurred by him, to be shown by his own affidavit, and where he has assistance, by the affidavit of each person employed by him; such charges for assistance not to exceed one dollar per day for each person so employed, and not to exceed where it is conveying a prisoner, ten cents per mile going and returning for each guard, and one dollar for impanneling a jury. There are several fruitful causes of cost attending criminal proceedings, among which may be included, frequent continuances, changes of venue, delays for various reasons from day to day and from week to week, during the pendency of cases in court with a large number of witnesses in attendance, many of whom, doubtless are immaterial and unimportant. The finding of indictments without sufficient grounds therefor, also adds considerable to the expense incident to these proceedings.

Much difficulty is experienced at this office in the examination of sheriffs' and constables' accounts for services rendered in the arrest, trial and conveyance of persons charged with felony. In a great measure this trouble is caused by the loose and improper shape in which a large number of the claims are made out, but in some cases there is uncertainty as to the proper construction of the law relating thereto. Among the latter I would instance the statute prescribing the allowances attending the arrest and conveyance by an officer, of a person charged with felony. By some the opinion is held that the guard assisting in the arrest of the person is entitled to only one dollar per day, including his expenses. It has been the custom of this office to allow the per diem of one dollar for the guard, *exclusive* of his actual and necessary expenses. It has been insisted upon by many that the guard assisting in the conveyance or removal of the prisoner is entitled, under the law, to the same mileage as the officer. The practice of this office has been to allow for the guard's assistance in this case, one dollar per day in addition to his actual and necessary expenses, which allowances, together, must not exceed the mileage of the officer.

In order to obviate the perplexity incident to the examination of such claims by the Auditor, and to save expense and delay attend-

ing payment to the claimants, I would suggest such a revision of the law as would make its meaning absolutely clear on the points about which there is doubt, and the adoption of a suitable and uniform form of account for this class of claims.

#### RAILROADS.

It affords me much pleasure to note the fact that the railroads in the State generally, have been exceedingly prompt in the payment of their taxes into the Treasury. With but three exceptions all the companies made full payment of the taxes assessed against them for the year 1887, within the time required by law. The companies which failed to do so, are the Laurel Fork and Sand Hill, Paint Creek and Hawks Nest. The delinquent taxes of these roads are in the hands of Sheriffs for collection. The assessed value of this property for the year 1887, was \$15,185,650.46. The amount of General State tax collected thereon, was \$36,800.95, General School tax \$14,756.36, County tax \$100,023.85, District tax \$62,885.06 and Municipal tax \$13,423.62. Total for all purposes, \$227,978.84.

#### FORFEITED LANDS.

In my report for the years 1885 and 1886, I called attention to this subject, and I now again most respectfully and earnestly recommend that the law with reference to the sales and redemption of forfeited lands be amended, so as to require regular and stated reports to be made to this office, showing how each tract or lot of land was disposed of, together with all the material facts connected therewith, which information is essential to enable this office to make a full and complete record, so that the commissioner of school lands may be properly charged with the amounts due the State from him. I would suggest that such legislation be enacted as will require this class of lands to be sold for cash, as much trouble and delay result from sales on credit. The primary object of the law should be to have the lands placed on the land books of the respective counties so that they may be made to pay their share of the State, county and district taxes, as no taxes are charged or are chargeable thereon while the title is vested in the State, except such as are redeemed or purchased by the former owners.

#### MARRIAGES, BIRTHS AND DEATHS.

An act was passed at the last session of the Legislature, giving to the State Board of Health the supervision of the State System of registration of marriages, births and deaths, and making the secretary of said Board, Registrar of Vital statistics, who is required to make and publish a report of the vital statistics of the State along with his report as Secretary of the State Board of Health. Under this law it is made the duty of the County Clerks to render annually to the Registrar of vital statistics a full and complete report of all marriages, births and deaths which occur in their respective counties. I would particularly call attention to the fact that a former

law, which is still in force, requires the same clerks to make similar reports of these subjects annually to the Auditor, who is also required to publish with his biennial report abstracts of these reports to be laid before the Legislature. The blanks and printing necessary to carry out the provisions of the laws relating to these matters are prepared and sent separately, by both the State Board of Health and the Auditor at considerable expense and labor to the State. In view of this, I may say double cost, it would appear to me that such a change in the law should be made as would enable the State to obtain and publish through *one medium* the statistics and information sought, and thereby save much of the expense which now attends the present modes employed to obtain and publish them. The State Board of Health, I think, would naturally be suggested as the appropriate department to have sole management and control in collecting and furnishing the vital statistics of the State.

## CONCLUSION.

In conclusion, permit me to congratulate you upon your eminently wise, faithful and successful administration, and tender you my profound thanks for the aid of your wise counsel so cheerfully given, for the courtesy extended to me by your Excellency, and the other heads of departments, and to the sheriffs and clerks for the faithful, satisfactory and efficient manner in which they have performed their respective duties.

Respectfully submitted,

PATRICK F. DUFFY,  
*Auditor.*



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TABLE A.

*Fiscal Year Ending September 30th, 1887.—Quarterly Balance Sheet of the Treasury.*

1886	31 To amount disbursed during October, 1886. 30 To amount disbursed during November, 1886. 31 To amount disbursed during December, 1886. 3a Since at the end of the first quarter.....	1886 October October November December	1 By balance from last fiscal year. 31 By amount received during October, 1886. 30 By amount received during November, 1886. 31 By amount received during December, 1886.....	\$
				\$ 388,001 80 98,943 50 62,748 15 168,248 57 687,917 11
1887	31 To amount disbursed during January, 1887. 28 To amount disbursed during February, 1887. 31 To amount disbursed during March, 1887. Balance at the end of the second quarter.....	1887 January January February March	1 By balance from preceding quarter. 31 By amount received during January, 1887. 28 By amount received during February, 1887. 31 By amount received during March, 1887.....	
				882,491 08 886,787 03 85,887 67 13,168 80 828,295 62
	30 To amount disbursed during April, 1887. 31 To amount disbursed during May, 1887. 30 To amount disbursed during June, 1887. Balance at the end of the third quarter.....	April April May June	1 By balance from preceding quarter. 30 By amount received during April, 1887. 31 By amount received during May, 1887. 30 By amount received during June, 1887.....	
				524,650 78 25,347 74 186,428 18 128,969 97 810,391 57
	31 To amount disbursed during July, 1887. 31 To amount disbursed during August, 1887. 30 To amount disbursed during September, 1887. Balance at the end of fourth quarter .....	July July August September	1 By balance from preceding quarter. 31 By amount received during July, 1887. 31 By amount received during August, 1887. 30 By amount received during September, 1887.....	
				418,214 29 25,383 54 62,118 71 117,106 50 622,774 13
		October	1 By balance .....	358,905 83

TABLE B.

*Fiscal Year Ending September 30, 1887—The Treasury in account with the State Fund.*

1886 October November December	31 To amount disbursed during October, 1886.....	\$ 63,490 00	1886 October	1 By balance from last fiscal year.....	\$ 4,584 58
	30 To amount disbursed during November, 1886.....	85,722 71	October	31 By amount received during October, 1886.....	65,400 40
	31 To amount disbursed during December, 1886.....	79,385 87	November	30 By amount received during November, 1886.....	82,657 52
	Balance at the end of the first quarter.....	14,868 13	December	31 By amount received during December, 1886.....	92,237 52
1887 January February March	31 To amount disbursed during January, 1887.....	193,390 22			195,300 22
	30 To amount disbursed during February, 1887.....	50,501 15	1887 January	1 By balance from preceding quarter.....	16,868 13
	31 To amount disbursed during March, 1887.....	130,614 00	January	31 By amount received during January, 1887.....	24,430 22
	Balance at the end of second quarter.....	15,844 58	February	28 By amount received during February, 1887.....	30,710 96
April May June	31 To amount disbursed during April, 1887.....	129,111 97	March	31 By amount received during March, 1887.....	5,269 48
	30 To amount disbursed during May, 1887.....	836,773 79			836,773 79
	31 To amount disbursed during June, 1887.....	30,069 66	April	1 By balance from preceding quarter.....	129,811 97
	Balance at the end of third quarter.....	175,747 32	April	30 By amount received during April, 1887.....	15,400 85
July August September	31 To amount disbursed during July, 1887.....	94,473 33	May	31 By amount received during May, 1887.....	78,468 02
	30 To amount disbursed during August, 1887.....	18,519 54	May	30 By amount received during June, 1887.....	85,165 01
	31 To amount disbursed during September, 1887.....	308,843 85	June		308,843 85
	Balance at the end of fourth quarter.....	31,964 96	July	1 By balance from preceding quarter.....	18,519 54
	31 To amount disbursed during October, 1887.....	27,890 95	July	31 By amount received during July, 1887.....	13,454 50
	30 To amount disbursed during November, 1887.....	55,541 87	August	30 By amount received during August, 1887.....	49,459 02
	31 To amount disbursed during December, 1887.....	30,578 14	September	31 By amount received during September, 1887.....	64,722 86
	Balance at the end of fifth quarter.....	146,215 92	October	1 By balance.....	146,215 92
					30,878 14



TABLE D.

*Fiscal Year Ending September 30, 1887.—The Treasury in Account With the School Fund.*

1886	31 To amount disbursed during October, 1886..... 30 To amount disbursed during November, 1886..... 31 To amount disbursed during December, 1886..... Balance at the end of first quarter.....	\$	1886	105 55 ..... 7,928 30 ..... 8,033 84	1887	1 By balance from last fiscal year..... 31 By amount received during October, 1886..... 30 By amount received during November, 1886..... 31 By amount received during December, 1886.....	\$
October							1,981 70
November							1,354 50
December							1,448 00
							2,789 74
							8,033 84
1887							7,928 30
January	31 To amount disbursed during January, 1887.....				1 By balance from preceding quarter.....		8,033 84
February	28 To amount disbursed during February, 1887.....				31 By amount received during January, 1887.....		8,033 84
March	31 To amount disbursed during March, 1887..... Balance at the end of the second quarter.....				28 By amount received during February, 1887.....		8,033 84
					31 By amount received during March, 1887.....		664 43
							15,523 75
April	30 To amount disbursed during April, 1887.....				1 By balance from preceding quarter.....		15,523 75
May	31 To amount disbursed during May, 1887.....				30 By balance received during April, 1887.....		1,428 73
June	31 To amount disbursed during June, 1887..... Balance at the end of third quarter.....				31 By amount received during May, 1887.....		690 30
					30 By amount received during June, 1887.....		1,792 07
							18,353 90
July	31 To amount disbursed during July, 1887.....				1 By balance from preceding quarter.....		943 90
August	31 To amount disbursed during August, 1887.....				31 By amount received during July, 1887.....		107 41
September	30 To amount disbursed during September, 1887..... Balance at the end of fourth quarter.....				31 By amount received during August, 1887.....		484 81
					30 By amount received during September, 1887.....		968 30
							1,904 52
					1 By balance.....		1,668 80

**TABLE E.**  
*Fiscal Year Ending September 30th, 1887.—The Treasury in Account with the Public Building Fund.*

1886 October November December	31 To amount disbursed during October, 1886.....	\$ 2,139 97	1886 October 31	By balance from last fiscal year.....	\$ 30,398 06
	30 To amount disbursed during November, 1886.....	3,000 00	November 30	By amount received during October, 1886.....	8,664 45
	31 To amount disbursed during December, 1886.....	41,550 43	December 31	By amount received during November, 1886.....	3,240 57
	Balance at the end of first quarter.....			By amount received during December, 1886.....	9,387 12
		\$ 46,690 40			\$ 46,690 40
1887 January February March	31 To amount disbursed during January, 1887.....	6,313 28	1887 January 31	By balance from preceding quarter.....	41,550 43
	28 To amount disbursed during February, 1887.....	967 00	January 31	By amount received during January, 1887.....	24,447 66
	31 To amount disbursed during March, 1887.....	100 00	February 28	By amount received during February, 1887.....	7,687 90
	Balance at the end of second quarter.....	66,638 70	March 31	By amount received during March, 1887.....	882 99
		\$ 74,018 98			\$ 74,018 98
April May June	30 To amount disbursed during April, 1887.....		1887 April 30	By balance from preceding quarter.....	66,638 70
	31 To amount disbursed during May, 1887.....	27,135 05	April 30	By amount received during April, 1887.....	547 16
	30 To amount disbursed during June, 1887.....	50,221 80	May 31	By amount received during May, 1887.....	8,507 70
	Balance at the end of third quarter.....	100 00	June 30	By amount received during June, 1887.....	1,763 29
		\$ 77,456 85			\$ 77,456 85
July August September	31 To amount disbursed during July, 1887.....		1887 July 31	By balance from preceding quarter.....	100 00
	31 To amount disbursed during August, 1887.....	6,779 00	July 31	By amount received during July, 1887.....	1,497 88
	30 To amount disbursed during September, 1887.....	16,027 17	August 31	By amount received during August, 1887.....	6,181 14
	Balance at the end of fourth quarter.....		September 30	By amount received during September, 1887.....	16,027 15
		\$ 22,806 17			\$ 22,806 17
			October 1	By balance.....	\$ 16,027 17

TABLE F.  
*Fiscal Year Ending September 30th, 1888.—Quarterly Balance Sheet of the Treasury.*

1887	October	31 To amount disbursed during October, 1887.....	\$ 132,912 86	1887	October	1 By balance from last fiscal year.....	\$ 359,805 83
	November	30 To amount disbursed during November 1887.....	63,481 74		October	31 By amount received during October, 1887.....	92,065 98
	December	31 To amount disbursed during December, 1887.....	172,104 22		November	30 By amount received during November, 1887.....	50,560 50
		Balance at the end of first quarter.....	235,275 39		December	31 By amount received during December, 1887.....	106,099 40
			603,753 71				603,753 71
1888	January	31 To amount disbursed during January, 1888.....	186,369 12	1888	January	1 By balance from preceding quarter.....	235,275 39
	February	28 To amount disbursed during February, 1888.....	94,123 41		January	31 By amount received during January, 1888.....	411,300 98
	March	31 To amount disbursed during March, 1888.....	94,769 31		February	28 By amount received during February, 1888.....	64,372 72
		Balance at the end of second quarter.....	381,958 15		March	31 By amount received during March, 1888.....	44,270 93
			759,220 02				759,220 02
	April	30 To amount disbursed during April, 1888.....	88,199 63		April	1 By balance from preceding quarter.....	381,958 15
	May	31 To amount disbursed during May, 1888.....	67,846 54		April	30 By amount received during April, 1888.....	61,869 85
	June	30 To amount disbursed during June, 1888.....	58,268 72		May	31 By amount received during May, 1888.....	64,523 85
		Balance at the end of third quarter.....	889,910 75		June	30 By amount received during June, 1888.....	95,664 29
			604,020 64				604,020 64
	July	31 To amount disbursed during July, 1888.....	38,291 31		July	1 By balance from preceding quarter.....	390,810 75
	August	31 To amount disbursed during August, 1888.....	20,766 64		July	31 By amount received during July, 1888.....	49,780 22
	September	30 To amount disbursed during September, 1888.....	206,280 95		August	31 By amount received during August, 1888.....	19,499 05
		Balance at the end of fourth quarter.....	337,736 56		September	30 By amount received during September, 1888.....	146,007 44
			605,078 46				605,078 46
						By balance.....	337,736 56

## 7

### TABLE G.

*Fiscal Year Ending September 30, 1888 — The Treasury in Account with the State Fund.*

1887	31 To amount disbursed during October, 1887	\$ 77,880 78	1887	1 By balance from last fiscal year.....	\$ 80,878 14
October	30 To amount disbursed during November, 1887.....	81,594 94	October	31 By amount received during October, 1887.....	52,240 80
November	31 To amount disbursed during December, 1887.....	54,689 98	November	30 By amount received during November, 1887.....	28,381 58
December	Balance at end of first quarter.....	17,516 81	December	31 By amount received during December, 1887.....	70,191 99
		181,662 51			181,662 51
1888			1888		
January	31 To amount disbursed during January, 1888.....	104,922 18	January	1 By balance from preceding quarter.....	17,516 81
February	28 To amount disbursed during February, 1888.....	75,933 15	February	31 By amount received during January, 1888.....	814,830 23
March	30 To amount disbursed during March, 1888.....	83,598 11	March	28 By amount received during February, 1888.....	33,540 03
	Balance at end of second quarter.....	96,252 93		31 By amount received during March, 1888.....	7,649 80
		373,736 37			373,736 37
April	30 To amount disbursed during April, 1888.....	83,598 39	April	1 By balance from preceding quarter.....	19,252 93
May	31 To amount disbursed during May, 1888.....	51,808 77	April	30 By amount received during April, 1888.....	28,942 85
June	30 To amount disbursed during June, 1888.....	87,683 90	May	31 By amount received during May, 1888.....	25,600 88
	Balance at end of third quarter.....	6,519 11	June	31 By amount received during June, 1888.....	47,799 01
		199,595 17			199,595 17
July	31 To amount disbursed during July, 1888.....	31,925 24	July	1 By balance from preceding quarter.....	6,519 11
August	31 To amount disbursed during August, 1888.....	17,476 71	August	31 By amount received during July, 1888.....	40,894 0
September	30 To amount disbursed during September, 1888.....	72,791 40	September	31 By amount received during August, 1888.....	14,967 57
	Balance at end of fourth quarter.....	52,974 80		30 By amount received during September, 1888.....	116,273 57
		173,178 15			173,178 15
				By balance.....	52,974 80

## TABLE H.

*Fiscal Year Ending September 30, 1888--The Treasury in account with the General School Fund.*

[illegible]



TABLE J.

*Fiscal Year Ending September 30, 1888—The Treasury in Account with the Public Building Fund.*

1887 October November December	31 30 31	To amount disbursed during October, 1887..... To amount disbursed during November, 1887..... Balance at end of first quarter.....	\$ 18,070 03 7,120 00 2,562 30	1887 October November December	1 31 30 31	By balance from last fiscal year..... By amount received during October 1887..... By amount received during November, 1887..... By amount received during December, 1887.....	\$ 16,027 17 8,801 30 231 84 2,561 99
1888 January February March	31 28 31	..... ..... Balance at end of second quarter.....	27,682 30 ..... 2,567 00	1888 January February March	1 31 28 31	By balance from preceding quarter..... By amount received during January, 1888.....	27,682 30 2,562 30 4 70
April May June	30 31 30	..... ..... Balance at end of third quarter.....	2,567 00 ..... 2,567 00	1888 April May June	1 30 31 30	By balance from preceding quarter..... ..... ..... .....	2,567 00 ..... ..... 2,567 00
July August September	31 31 30	To amount disbursed during July, 1888..... ..... Balance at end of fourth quarter.....	2,567 00 ..... 2,567 00	1888 July August September	1 31 31 30	By balance from preceding quarter..... ..... ..... .....	2,567 00 ..... ..... 2,567 00

TABLE K.

*Abstract of Receipts at the Treasury from all Sources during the Fiscal Year Ending September 30, 1887.*

STATE.	Amount
State tax 1887.....	\$ 7,448 48
State tax 1882.....	478 24
State tax 1885.....	18,185 48
State tax 1886.....	284,619 93
State tax 1890.....	858 33
State tax 1876.....	133 80
State tax 1884.....	6,203 82
State tax 1883.....	3,943 75
License tax 1885.....	414 08
License tax 1886.....	70,470 51
License tax 1870.....	665 50
License tax 1884.....	91 06
License tax 1883.....	192 03
License tax 1877.....	40,526 46
Fees for certificate of authority.....	220 00
From lands redeemed at Auditor's office, (County).....	11,162 72
From lands redeemed at Auditor's office, (District).....	15,322 38
Loan to the State from banks.....	50,000 00
License tax on charter, etc.....	15,070 00
Railroad tax, State, 1885.....	4,877 56
Railroad tax, County, District and Municipal corporations.....	176,688 32
Interest on deposits.....	4,417 88
Railroad tax 1886.....	26,821 23
Unexpended balance of appropriation for Boundary Commerce.....	54 28
State Board of Health.....	30 00
Sale of weights and measures.....	163 00
Refunding per diem, Member of Senate.....	56 00
Tax on Seals.....	258 00
Purchase of extra casing.....	14 00
Loan to the State from the school fund.....	18,000 00
Transfer from Public Building Fund.....	56,779 00
Contingent expenses A. O. Transfer.....	843 00
Sale of books.....	1,825 00
Transfer of contingent expenses office of Secretary of State.....	687 37
Total receipts into State Fund.....	\$ 817,444 56
GENERAL SCHOOL.	
General school tax 1874.....	50 00
General school tax 1885.....	38,010 35
General school tax 1884.....	44,009 20
General school tax 1886.....	225,909 94
General school tax 1889.....	170 97
General school tax 1890-82.....	4,399 05
General school tax 1879.....	34 14
General school tax 1876.....	2,672 12
General school tax 1883.....	9,345 61
General school tax 1881.....	101 16
General school tax 1887.....	2,385 31
Fines 1875.....	726 20
Fines 1886.....	4,501 47
Fines 1884.....	886 25
Fines 1883.....	1,063 01
Fines 1886.....	24 00
Fines 1878.....	80 00
Fines 1887.....	2,388 05
Railroad tax 1885.....	1,021 27
Interest on deposit.....	4,418 21
Interest on bonds held by Board of School Fund.....	14,217 00
Railroad tax 1886.....	14,070 58
Dividend on stocks held by Board of School Fund.....	7,600 00
Interest due on account of use for State purposes, (the School Fund).....	8,322 85
Interest on money borrowed from the School Fund.....	11,191 00
Total receipts into the General School Fund.....	\$ 398,232 44

TABLE K—*Continued.*

THE SCHOOL FUND.	
From lands redeemed at Auditor's office.....	6,900 33
Sale of delinquent lands.....	2,102 74
Sale of forfeited lands.....	2,484 57
Tax on premiums.....	6,870 73
Total receipts into the School Fund.....	18,058 37
PUBLIC BUILDING FUND.	
Public Building tax 1885.....	10,373 23
Railroad tax 1885.....	180 30
Public Building tax 1896.....	64,701 34
Railroad tax 1896.....	7,020 34
Total receipts into the Public Building Fund.....	\$ 82,285 21
RECAPITULATION.	
State Fund.....	817,444 56
General School Fund.....	398,232 44
The School Fund.....	18,058 37
Public Building Fund.....	82,285 21
Total Receipts.....	\$1,316,020 58

TABLE L.

*Disbursements for the Fiscal Year Ending September 30, 1887.*

STATE FUND.	
Salary of the Governor.....	\$ 2,700 00
Salary of the Secretary of State.....	1,000 00
Salary of the Auditor.....	2,000 00
Salary of the Treasurer.....	1,400 00
Salary of the Attorney General.....	1,300 00
Salary of the Adjutant General and Librarian.....	1,200 00
Salary of the Private Secretary to the Governor.....	1,000 00
Salary of the Clerk to Supreme Court of Appeals.....	1,250 00
Salary of the Clerk to Secretary of State.....	1,200 00
Salary of the Clerks in the Auditor's office.....	5,880 54
Salary of the Clerk in the Treasurer's office.....	1,200 00
Salary of the Clerk in the Attorney General's office.....	1,000 00
Salary of the Janitor.....	1,000 00
Salary of the Superintendent of the Penitentiary.....	1,500 00
Salary of the Clerk in the Penitentiary.....	1,008 84
Salary of the Judges of the Supreme Court of Appeals.....	8,800 00
Salary of the Judges of the Circuit Court.....	24,300 00
Mileage of all Judges.....	2,890 70
Lunatics in jail.....	27,812 01
Criminal charges.....	117,682 46
Contingent expenses of courts.....	2,285 70
Contingent expenses of Auditor's office.....	3,048 99
Contingent expenses of Secretary of State's office.....	1,724 16
Civil contingent fund.....	6,940 34
Contingent expenses of Attorney General's office.....	200 00
Return of railroad taxes to counties and districts.....	189,577 68
Contingent of Treasurer's office.....	527 79
Printing and binding Supreme Court Reports.....	2,692 30
Current expenses Hospital for the Insane.....	99,686 66
Furnishing Fund for the Hospital for the Insane.....	1,000 00
Furniture for the Hospital for the Insane.....	1,000 00
State Board of Health.....	896 60
Salary of Physician at Penitentiary.....	500 00
Public printing.....	16,509 98
Supplying stationery and printing paper.....	22,262 93
Expenses of Board of Regents University.....	764 65
Overpaid taxes.....	6,722 77
Contingent expenses of Adjutant General's office.....	155 84
For support of Normal School and branches (Storer College).....	756 00
Expenses of civil suits.....	1,590 35
Purchase of books for Law Library at Charlestown.....	6 50
Return of county and district taxes from lands redeemed at Auditor's office.....	17,387 30
Purchase of books for State Library.....	554 94
Contingent expenses of State Library.....	100 00
For chandeliers and fixtures for Capitol.....	381 81
Current expenses of Deaf, Dumb and Blind.....	25,000 00
Pay of teachers at the University.....	14,500 00
Transportation of patients to Hospital for the Insane.....	5,000 00
Expenses of Fish Commissioner.....	750 00
Sewers at Capitol building.....	1,236 74
Salary of special Judges.....	1,890 00
Payment of loan to the State and interest.....	50,588 34
Erroneous assessment.....	90 82
Salary of Keeper of the Rolls.....	300 00
Insurance on public buildings.....	2,532 00
Per diem of Janitor during session of the Legislature.....	195 00
Return of Railroad Taxes to Municipal Corporations.....	16,019 22
Mileage of Members of the Senate.....	2,008 70
Per diem of Members of the Senate.....	6,838 40
Per diem of Officers and attaches of Senate.....	3,993 00
Mileage of Members of the House of Delegates.....	4,878 20
Per diem of Members of the House of Delegates.....	17,080 00
Per diem of Officers and attaches of the House of Delegates.....	5,677 50
Contingent expenses of the House of Delegates.....	2,410 86
Contingent expenses of the Senate.....	1,118 85
For support of Normal School and branches.....	11,890 00
For balance due H. Snyder, Legislature 1885.....	103 00
Interest on over due account for stationery, W. J. C. Dulaney.....	698 88
Balance due on furniture, Treasurer's office.....	75 00
Furniture for Supreme Court room, Clerk's office, &c.....	154 00
For deficiency of salary President of the University.....	8,436 00
For interest due J. P. Hauck.....	206 55
Balance due B. S. Thompson, Assistant Clerk of House of Delegates, 1885.....	12 00
Per diem of Clerk of Senate.....	100 00

TABLE L—Continued.

STATE FUND—Continued.	
Furniture for House of Delegates.....	399 50
Expenses incurred in arrest of Luther Smith.....	62 10
Two chair cushions for House of Delegates.....	4 00
To pay Janitor for extra labor regular session, 1887.....	27 00
To pay Janitor for extra labor extra session, 1887.....	120 00
For legal services in Case vs. B. & O. R. R.....	2,000 00
For legal services in Case vs. P. C. & St. Louis R. R.....	160 00
For legal services collecting taxes Ohio Central R. R.....	500 00
To pay J. & J. O'Connor for chairs and table, House and Senate.....	15 00
Legal services rendered State vs. C. & O. R. W. Co.....	3,000 00
To pay E. L. Boggs for sponges, brushes, &c.....	28 10
Repairing and varnishing furniture for Senate and House.....	189 50
To pay Janitor for extra labor in removing of Capital archives from Wheeling.....	250 00
Service rendered as Architect (Howard).....	399 01
For three tables for Senate and House.....	55 01
For cuspadores for Senate and House.....	185 25
To pay stenographer of Committee to Investigate Penitentiary.....	110 16
For carpet sweepers, chairs, &c., Senate and House.....	158 55
Salary of vaccine agents.....	175 00
For clock for Senate.....	3 00
For re-hanging window shades, Senate.....	2 25
Furniture, locks, knobs, &c., Senate and House.....	482 10
For baskets for Senate and House.....	80 50
For rent of Arsenal.....	90 00
Mileage and per diem for Committee and Clerk for Investigating Penitentiary.....	392 00
Purchase of Warth's Code for use of Members of the Legislature.....	274 50
Salary of second Clerk in office of Secretary of State.....	958 81
Contingent repairs and supply fund Capital building.....	678 71
Amount due C. H. Taney, printing tax com. report.....	18 25
To pay W. P. Adams for swearing in Members of the House.....	17 50
Balance due Commissioners to locate Second Hospital for the Insane.....	228 25
Current and contingent expenses, University.....	4,000 00
To one and one half dozen towels for House and Senate.....	5 25
Transportation of indigent pupils D. D. and Blind.....	800 00
Repairs, contingent expenses, apparatus and furniture (Marshall College).....	1,760 00
For carpeting Executive offices.....	1,548 90
Amount due J. M. Mason for printing Tax Commissioners report.....	40 00
To pay Assessors for enrolling Militia.....	614 92
To pay W. D. Scott for soap for Senate and House.....	27 90
To pay W. D. Scott for brushes, combs, &c.....	14 10
To pay B. H. Thaxton as principal of Marshall College.....	52 80
To balance of attorney's fees to A. I. Boreman (B. & O. R. R.).....	750 00
To pay John Bratt for loss in selling property.....	98 79
For printing report of Tax Commission.....	48 80
For gas for Capitol Building.....	1,028 75
For keeping lunatics, out of jail.....	1,994 98
For glass and queensware Senate and House.....	44 95
Deficiency due J. B. Peyton for services rendered Legislature 1885.....	105 22
Expenses of Committee to investigate Hospital for the Insane.....	1,504 90
Renewing of Conductors at Penitentiary.....	180 00
Flooring of engine house at Penitentiary.....	25 00
For Mess Hall and Hospital at Penitentiary.....	2,000 00
For drain pipe at Penitentiary.....	200 00
To pay certain Military officers.....	1,589 17
To pay J. E. Ryan for water set.....	2 75
To pay Charleston Gas Light Co., for setting two lamp posts.....	86 46
Deficiency in ordinary expenses at Penitentiary.....	3,000 00
Furniture and improvement at Glenville Normal school.....	2,000 00
Repairs and additions to Capital building.....	2,054 27
Interest in full on plate glass.....	247 00
For furniture for Adjutant General's office.....	200 00
Interest due General school fund.....	8,322 85
To pay money borrowed of the school fund.....	11,191 00
To pay Diamond Ice Co., for ice for Legislature.....	12 00
Mileage and per diem of witnesses of the Committee to Investigate the Pen.....	79 20
For finishing two rooms additional work &c, Concord Normal school.....	1,228 58
Salary of Chaplain at the Penitentiary.....	160 00
To pay W. B. Carder for lock and fitting same.....	2 50
For additional furniture in office of Attorney General.....	250 00
For cases and apparatus Fairmont Normal School.....	400 00
For deficiency in last years appropriation Fairmont Normal School.....	878 25
For water for Capital building.....	500 00
For improving Capitol building grounds &c.....	3,485 71
Repairs to West Liberty Normal school building.....	450 00

TABLE L—Continued.

## STATE FUND—Continued.

To pay A. P. Rand for towels .....	\$ 28 33
Repairs to Fairmont Normal School building .....	221 75
For the purchase of two flags .....	56 00
Expenses Board of Regents Normal schools .....	246 15
Repairs and improvements to West Virginia University .....	500 00
Library at the University .....	300 00
Purchase of chemicals and apparatus for University .....	800 00
Repairs in engineers, carpenters and farming department Hospital Insane .....	3,500 00
For new green-house and furnishing same for Hospital Insane .....	600 00
Furniture in Auditor's office .....	843 00
For library and class-room apparatus Shepherd College .....	3 0 00
For erection of suitable brick building addition to Hospital Insane .....	2,000 09
To building cow stable at Hospital for the Insane .....	500 00
For new iron roof on coal building at Penitentiary .....	2,000 00
For repairs to water-works at Penitentiary .....	506 00
For steam and water pipes at Penitentiary .....	250 00
Deficiency in ordinary expenses at Penitentiary .....	2 000 00
Furniture in office of Secretary of State .....	376 00
For removing the M. E. Parsonage building, etc., Concord, Mercer county .....	350 00
To pay the heirs of E. B. Morgan .....	120 10
For putting in cement floor in bath room Hospital for Insane .....	1,500 00
Furnishing clothes to A. Lytton (a lunatic) .....	20 75
	\$ 791,151 00

## GENERAL SCHOOL FUND.

Distribution of general school fund to counties .....	\$ 395,740 24
Salaries of County Superintendents of schools .....	11,937 50
Salary of State Superintendent of schools .....	1 500 00
Salary of clerk to State Superintendent of schools .....	1,199 99
Contingent expenses of office of State Superintendent .....	464 92
Printing for office for State Superintendent of Schools .....	4,050 88
Salary of extra clerk in office of State Superintendent .....	640 00
Traveling expenses of State Superintendent schools .....	450 00
Overpaid taxes .....	1,178 98
Erroneous assessment .....	40 05
Expenses of civil suits .....	252 49
Pay of institute instructors .....	475 00
	\$ 417,937 98

## THE SCHOOL FUND.

Publishing lists of delinquent lands .....	\$ 157 47
Loan to the State .....	18,000 00
To pay on the order of County Court Pocahontas Co., money impr. paid out .....	194 00
	\$ 18,351 47

## PUBLIC BUILDING FUND.

Overpaid taxes .....	\$ 139 87
Erection of additional building Hospital Insane .....	5,000 00
Erroneous assessment .....	13 28
For erecting Normal School building, Concord .....	5,000 00
For erecting Normal School building, Glenncville .....	2,367 00
Contingent repair and supply fund .....	319 73
Repairs and addition to Capitol building .....	25,875 77
For improving Capitol building grounds, etc. .....	184 20
For chandeliers and fixtures Capitol building .....	1 247 15
Transfer to State fund .....	56,779 00
	\$ 96,656 10

## RECAPITULATION.

State fund .....	\$ 791,151 00
General school fund .....	417 937 98
The school fund .....	18,351 47
Public building fund .....	96,656 10
Total disbursements .....	\$ 1,324,116 55

## TABLE M.

*Abstracts of Receipts at the Treasury From All Sources During  
the Fiscal Year Ending September 30, 1888.*

STATE FUND		Amount.
State tax 1886.....	\$	10,882 16
State tax 1887.....		297,094 28
State tax 1876.....		500 00
State tax 1884.....		102 56
State tax 1885.....		18 71
State tax 1883.....		445 84
State tax 1881.....		13 58
State tax 1883.....		37,621 86
License tax 1887.....		24,766 71
License tax 1886.....		83 56
License tax 1882.....		55 17
License tax 1881.....		120 09
License tax 1888.....		56,847 09
License tax 1883.....		207 74
Sale of books.....		1,618 00
Dividend on stock, Palatine and Fairmont Bridge Co.....		960 00
Transfer from Public Building Fund to State Fund.....		27,687 00
Redemption of land at Auditor's office (county).....		4,920 16
Redemption of land at Auditor's office (district).....		6,948 71
License tax on charters and certificates of incorporation.....		12,405 00
Interest on dep sits.....		8,667 44
Fees for certificate of authority.....		200 00
Loan to the State (from bank).....		75,000 00
Railroad tax, State, 1887.....		86,881 95
Railroad tax, county, 1887.....		100,023 85
Railroad tax, district, 1887.....		62,885 06
Refunding overpayment on warrant No. 276.....		81 05
Railroad tax, municipal corporation.....		13,423 62
Excess arising from sale of forfeited lands.....		3,382 53
Tax on seals.....		484 00
Judgment in favor of the State, vs. D. R. Ross.....		216 00
State Board of Health.....		30 00
Balance refunded by Clerk Supreme Court of U. S. in Mahan vs. Justice.....		27 25
Tax on collateral inheritance.....		36 24
Total receipts into State Fund.....	\$	779,000 21
GENERAL SCHOOL FUND.		
General school tax 1886.....	\$	25,246 78
General school tax 1884.....		14,083 49
General school tax 1887.....		231,532 53
General school tax 1876.....		418 00
General school tax 1880.....		450 00
General school tax 1885.....		107 76
General school tax 1883.....		12,476 84
General school tax 1882.....		9,048 95
General school tax 1881.....		11,750 58
Fines 1886.....		1,064 10
Fines 1887.....		7,083 37
Railroad tax 1887.....		14,756 86
Fines 1882.....		851 91
Fines 1881.....		7 00
Fines 1888.....		809 51
Interest on deposits.....		3,667 59
Interest on bonds held by Board of School Fund.....		14,800 00
Dividend on stocks held by Board of School Fund.....		7,600 00
Interest on money borrowed from the School Fund.....		11,191 00
Total receipts into the General School Fund.....	\$	370,715 67
THE SCHOOL FUND.		
Redemption of land at Auditor's office.....	\$	2,716 74
Sale and redemption of forfeited lands.....		2,339 50
Money borrowed from the School Fund (by State).....		25,000 00
Sale of delinquent lands.....		5,424 27
Tax on premiums.....		8,263 49
Total receipts into the School Fund.....	\$	43,744 00

TABLE M—*Continued.*

PUBLIC BUILDING FUND.	
Public Building tax 1886.....	\$ 11,655 18
Public Building tax 1885.....	4 70
Total receipts in the Public Building Fund.....	\$ 11,659 88
RECAPITULATION.	
State Fund.....	\$ 779,000 21
General School Fund.....	870,715 67
The School Fund.....	48 744 00
Public Building Fund.....	11,659 83
Total receipts.....	\$1,205,119 71

TABLE N.

*Disbursements for the Fiscal Year Ending September, 30, 1888.*

## STATE FUND.

Salary of the Governor .....	2,700 00
Salary of the Secretary of State.....	1,000 00
Salary of the Auditor .....	2,000 00
Salary of the Treasurer.....	1,400 00
Salary of the Attorney General, &c.....	1,800 00
Salary of the Private Secretary to the Governor.....	1,000 00
Salary of the clerks to Secretary of State.....	1,741 64
Salary of the clerks in Auditor's office.....	6,099 95
Salary of the clerk Treasurer's office.....	1,240 00
Salary of the clerk Attorney General's office.....	1,000 00
Salary of the Superintendent of the Penitentiary.....	1,500 00
Salary of the clerk at Penitentiary.....	999 99
Salary of the Judges Supreme Court.....	9,400 00
Salary of the Judges Circuit Court.....	26,625 00
Mileage of Judges.....	2,146 15
Public Printing.....	9,000 00
Lunatics in jail.....	4,999 66
Return of Railroad taxes to counties and districts.....	198,267 16
Contingent expenses Auditor's office and extra clerks.....	2,688 46
Contingent expenses Treasurer's office.....	488 76
Civil contingent fund.....	10,919 86
Criminal charges.....	65,882 97
Salary of Mine Inspector.....	2,083 33
Traveling expenses Mine Inspector.....	887 48
Improving Capitol building grounds, &c.....	6,896 34
Contingent expenses of Attorney General's office.....	249 19
Salary of special Judges.....	1,680 00
Pay of teachers' Shepherd College.....	634 00
Pay of teachers' Normal Schools 1879-1880.....	698 00
Repairs contingent expenses &c, Marshall College.....	1,750 00
Expenses State Board of Health.....	1,474 28
To pay I. M. Marshall of the Glenville Normal School years 1879-1880.....	759 50
Salary of Physician at Penitentiary.....	500 01
Ventilating Cell building, Penitentiary.....	1,000 00
Return of taxes to counties and district lands, redeemed at Auditor's office.....	22,625 40
Pay of teachers' Shepherd College, years 1879 and 1880.....	817 00
Contingent expenses Circuit Courts.....	514 50
Contingent expenses State Library.....	93 30
Contingent expenses Adjutant General's office.....	151 95
Furnishing fund Hospital for Insane.....	2,000 00
Transportation of patients Hospital for Insane.....	7,000 00
Transportation of indigent pupils Deaf, Dumb and Blind.....	800 00
Library and Instruments, Hospital for Insane.....	200 00
Current expenses of W. Va. School Deaf, Dumb and Blind.....	24,000 00
To pay the heirs of E. B. Morgan.....	360 30
Supplying stationery and printing paper.....	10,655 00
Gas for Capitol building.....	700 00
Pay of teachers' at Concord Normal School for years 1879 and 1880.....	540 00
Mileage of member of Senate.....	16 00
Repairs and Improvements at University.....	500 00
Contingent expenses of the University.....	4,000 00
For support of Normal school and branches.....	18,845 00
For money borrowed of the School Fund.....	15,000 00
Salary of Janitor.....	1,000 00
Construction of additional building Hospital for Insane.....	16,000 00
Current expenses Hospital for Insane.....	100 000 00
Contingent expenses Supreme Court.....	1,154 68
Expenses Board of Regents Normal Schools.....	875 15
Expenses of Fish Commissioner.....	500 00
Pay of Teachers' in Fairmont Normal School.....	1,340 00
Insurance on public building.....	2,883 21
Repairs to coping spouting, &c., Hospital Insane.....	1,100 00
Expenses Board of Regents of University.....	700 00
Contingent expenses Secretary States office.....	795 05
Furnishing two rooms additional work Concord Normal School.....	499 44
Salary of Teachers' at University.....	14,500 00
Overpaid taxes.....	4,295 85
Salary of clerk to Supreme Court of Appeals.....	1,000 00
Purchase of books for State Library.....	547 60
Return of railroad tax to Municipal Corporations.....	15,086 92
Furniture in Fairmont Normal School.....	250 00
Pay as Teachers Fairmont Normal School 1883 and 1884.....	199 21

TABLE N—Continued.

## STATE FUND—Continued.

Erection Normal School building, Glenville .....	106 50
Salary of Keeper of the Rolls.....	225 00
For services as Principal Glenville Normal Schools 1881 and 1882.....	87 00
Serving summons for committee to investigate Penitentiary.....	12 00
Salary of Vaccine agents.....	150 00
Furnishing bedding &c., including the new annex Hospital for Insane.....	6,000 00
Payment of loan to the State.....	50,319 42
Shelving in State Library .....	150 00
For the purchase of 1800 copies 2nd edition Warth's Code .....	6,000 00
For the purpose of incorporating in the new Code, Acts 1887.....	150 00
Erroneous assessments.....	83 00
For service as assistant teacher in West Liberty Normal School 1873-1874.....	150 00
Printing and binding Supreme Court reports.....	2,930 42
Repairs and apparatus West Liberty Normal School.....	450 00
For fitting up with shelving &c. 2 packing rooms for Auditor and Secretary of State .....	498 19
Deficiency in ordinary expenses Penitentiary.....	5,000 00
For payment of claims on file to credit of Sheriff's (Lunacy).....	2,773 41
For payment of claims on file to credit of Sheriff's (criminal charges) .....	26,587 84
For payment of claims on file to credit of Sheriff's (Commissions to assess real estate).....	250 00
For expence of Commissioner to investigate Hospital Insane.....	8 00
Repairs, grading, furniture &c., Concord Normal School.....	1,089 33
For Library at University.....	300 00
For support Normal school and branches (S. College.....	630 00
Payment of claims on file to credit of Sheriff's (Contingent expense of court) .....	102 75
For rent of arsenal 1887 and 1888 .....	40 00
Interest on money borrowed of the school fund.....	11,181 00
Contingent expenses House Delegates, (old claim).....	14 90
For water for Capitol building.....	400 00
Painting for Hospital Insane.....	500 00
Construction 2nd Hospital Insane at Spencer, Roane county.....	50 00
Expenses of civil suits and pay of State agents.....	60 00
Furniture at Hospital for the Insane .....	1,000 00
Repairs in engineers, carpenters and farming department Hospital Insane..	2,500 00
Total State Fund.....	\$ 756,908 55

## GENERAL SCHOOL FUND.

Distribution of General School fund to counties.....	379,277 80
Salary County Superintendents of Schools.....	12,125 00
Salary State Superintendent of Schools.....	1,500 00
Salary clerks in office State Superintendent Schools.....	1,900 00
Contingent expenses school office.....	450 47
Pay of institute instructors.....	525 00
Overpaid taxes .....	\$,545 75
Expenses of civil suits.....	235 31
Traveling expenses of State Superintendent Schools.....	550 00
Printing.....	2,123 40
Erroneous assessment.....	3 20
Total General School Fund.....	\$ 402,235 98

## THE SCHOOL FUND.

Investment of the school fund.....	\$ 40,000 00
Publishing lists delinquent land .....	480 00
Expenses of Board of school fund.....	2 00
Total School Fund.....	\$ 40,482 00

## PUBLIC BUILDING FUND.

Transfer from public building fund to State fund.....	\$ 27,687 00
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## RECAPITULATION.

Total disbursements out of the State fund during fiscal year.....	\$ 756,908 55
Total disbursements out of the general school fund during fiscal year.....	402,235 93
Total disbursements out of the school fund during fiscal year.....	40,482 00
Total disbursements out of the public building fund during fiscal year.....	27,687 00
Total disbursements for the year.....	\$ 1,227,298 48

TABLE O.

*Estimated Probable Receipts at the Treasury during the Fiscal Year Ending September 30, 1889.*

ON WHAT ACCOUNT.	General State Purposes	General School Purposes.	School Purposes.
State Tax for 1888.....	\$ 315,000 00	\$ 250,000 00	\$ .....
State tax for 1887 and previous years.....	10,000 00	50,000 00	.....
License tax for 1889.....	60,000 00	.....	.....
License tax for 1888 and previous years.....	40,000 00	.....	.....
Interest on deposits of public funds.....	3,500 00	3,500 00	.....
Tax on seals.....	800 00	.....	.....
Dividend on State stock in Palatine and Fairmont Bridge Company.....	900 00	.....	.....
Delinquent County Taxes from lands redeemed at Auditor's office.....	8,000 00	.....	.....
Delinquent Districts Taxes from lands redeemed at Auditor's office.....	10,000 00	.....	.....
County, District and Municipal Taxes from Railroad Companies.....	170,000 00	.....	.....
Sale of books.....	1,800 00	.....	.....
Interest on bonds held by the Board of School Fund...	.....	27,390 26	.....
Fines for 1889.....	.....	7,000 00	.....
Fines for 1888 and previous years.....	.....	5,000 00	.....
Delinquent State Taxes on lands redeemed at Aud- itor's office.....	.....	.....	5,000 00
Sale of delinquent lands for State purposes.....	.....	.....	2,000 00
Tax on gross receipts of Insurance and Express Co.....	.....	.....	7,000 00
Sale of forfeited lands and lands redeemed in Circuit Courts.....	.....	.....	2,500 00
License tax on Charters or Certificates of Incorpora- tion.....	10,000 00	.....	.....
Dividend on stocks held by the Board of School Fund	.....	7,600 00	.....
<b>Total.....</b>	<b>\$ 629,500 00</b>	<b>\$ 350,490 00</b>	<b>\$ 16,500 00</b>

TABLE P.

*Estimated Probable Receipts at the Treasury for the Fiscal Year Ending September 30th, 1890.*

ON WHAT ACCOUNT.	General State Purposes.	General School Purposes.	School Purposes.
State tax for 1889.....	\$ 320,000 00	\$ 260 000 00	.....
State tax for 1888 and previous years.....	10,000 00	40,000 00	.....
License tax for 1889.....	70 000 00	.....	.....
License tax for 1888 and previous years.....	3 000 00	.....	.....
Interest on deposits of public funds.....	3,500 00	8 560 00	.....
Tax on seals.....	300 00	.....	.....
Dividend on State stock in Palatine and Fairmont Bridge Company.....	900 00	.....	.....
Delinquent county taxes from lands redeemed at Au- ditor's office.....	5,000 00	.....	.....
Delinquent district taxes from lands redeemed at Au- ditor's office.....	6,000 00	.....	.....
County, district and municipal taxes from railroad companies.....	175,000 00	.....	.....
Sale of books.....	1,800 00	.....	.....
Interest on bonds held by Board of the School Fund..	.....	28,000 00	.....
Dividend on stock held by Board of the School Fund..	.....	8 000 00	.....
Fines for 1889.....	.....	8 000 00	.....
Fines for 1888 and previous years.....	.....	5,000 00	.....
Delinquent State taxes on lands redeemed at Audi- tor's office.....	.....	.....	\$ 2 500 00
Sale of delinquent lands for State purposes.....	.....	.....	5 000 00
Tax on gross receipts of insurance and express com- panies.....	.....	.....	7,500 00
Sale of forfeited lands and lands redeemed in Circuit Courts.....	.....	.....	2,300 00
License tax on charters and certificates of incorpora- tion.....	10,000 00	.....	.....
Total.....	\$ 605,500 00	\$ 352 500 00	\$ 17,300 00

TABLE Q.

*Estimated Probable Charges on the Treasury during the Fiscal Year Ending September 30, 1889 and September 30, 1890.*

ON WHAT ACCOUNT.		1889	1890
Per diem and mileage of members and attaches of the Legislature.....	\$ 27,000 00		
Contingent expense of the Legislature.....	3,000 00		
Per diem of the Janitor during the session of the Legislature.....	185 00		
Salary of the Governor.....	2,700 00	2,700 00	
Salary of the Auditor.....	2,000 00	2,000 00	
Salary of the Treasurer.....	1,400 00	1,400 00	
Salary of the Attorney-General.....	1,300 00	1,300 00	
Salary of the Secretary of State.....	1,000 00	1,000 00	
Salary of the State Librarian and Ex-officio Adjutant-General.....	1,200 00	1,200 00	
Salary of the Janitor.....	1,000 00	1,000 00	
Salary of the private Secretary to the Governor.....	1,000 00	1,000 00	
Salaries of clerks in office of the Secretary of State.....	2,200 00	2,200 00	
Salaries of Clerk in the Treasurer's office.....	1,200 00	1,200 00	
Salary of Clerk in office of the Attorney-General.....	1,000 00	1,000 00	
Salaries of clerks in Auditor's office.....	6,000 00	6,000 00	
Salary of Clerk of Supreme Court of Appeals.....	1,000 00	1,000 00	
Salaries and mileage of Judges of Supreme Court.....	9,550 00	9,550 00	
Salaries and mileage of Judges of Circuit Courts.....	27,000 00	27,000 00	
Salary of the keeper of the Rolls.....	300 00	300 00	
Salaries of Vaccine agents.....	150 00	150 00	
Salary of the Superintendent of the Penitentiary.....	1,500 00	1,500 00	
Salaries of the Mine Inspectors.....	2,000 00	2,000 00	
Salaries of Special Judges.....	1,800 00	1,800 00	
Criminal charges.....	85,000 00	85,000 00	
Lunatics in jails.....	20,000 00	10,000 00	
Expenses of Regents of the University.....	700 00	700 00	
Current expenses of West Virginia School for Deaf and Blind.....	25,000 00	25,000 00	
Current expenses of Hospital for the Insane at Weston.....	100,000 00	100,000 00	
Transportation of indigent pupils West Virginia School Deaf Dumb and Blind.....	800 00	800 00	
Civil Contingent Fund.....	8,000 00	8,000 00	
Contingent expenses of the Auditor's office.....	2,000 00	2,000 00	
Contingent expenses of the Treasurer's office.....	500 00	500 00	
Contingent expenses of the Attorney-General's office.....	200 00	200 00	
Contingent expenses of the Secretary of State's office.....	1,000 00	1,000 00	
Contingent expenses of the Adjutant General's office.....	150 00	150 00	
Contingent expenses of the State Library.....	100 00	100 00	
Refunding overpaid taxes.....	2,000 00	2,000 00	
Refunding taxes erroneously assessed.....	500 00	500 00	
Return of delinquent taxes to counties and districts.....	17,000 00	17,000 00	
Return of railroad taxes to counties, districts and Municipal Corporations.....	180,000 00	180,000 00	
Public printing and binding.....	15,000 00	12,000 00	
Supplying stationery and printing paper.....	14,000 00	11,500 00	
Printing and binding Supreme Court reports and furnishing paper therefor.....	3,000 00	3,000 00	
Contingent expenses of Supreme Court.....	1,800 00	1,800 00	
Contingent expenses of Circuit Courts.....	800 00	800 00	
Expenses of Civil suits and pay of State agents.....	2,000 00	2,000 00	
Traveling expenses of Mine Inspectors.....	1,000 00	1,000 00	
Transportation of patients to Hospital for Insane.....	3,500 00	3,500 00	
Current and contingent expenses of the University.....	4,000 00	4,000 00	
Support of the Normal School and branches.....	13,200 00	13,200 00	
Insurance on public buildings.....	2,710 00	2,710 00	
Gas for Capitol Building.....	700 00	700 00	
Water for Capitol Building.....	400 00	400 00	
Expenses of Regents Normal Schools.....	300 00	300 00	
Interest on bonds held by the Board of School Fund.....	10,170 69	10,170 69	
The State Board of Health.....	1,500 00	1,500 00	
Salary of Registrar of Vital Statistics.....	300 00	300 00	
<b>Totals.....</b>	<b>\$ 612,565 69</b>	<b>\$ 566,930 69</b>	

TABLE R.

*Showing the Apportionment of the General School Fund to the Several Counties, made June 10, 1887 and June 10, 1888.*

COUNTIES.	Amount ap- portioned for the School Year 1887	Amount ap- portioned for the School Year 1888
Barbour.....	7,118 47	6,828 57
Berkeley.....	6,252 88	6,188 68
Boone.....	4,011 40	3,978 00
Braxton.....	7,368 77	7,517 22
Brooke.....	3,308 92	3,268 08
Cabell.....	9,676 40	9,917 29
Calhoun.....	4,600 84	4,486 87
Clay.....	2,640 35	2,382 84
Doddridge.....	7,313 87	7,006 88
Fayette.....	9,124 17	9,037 73
Gilmer.....	5,204 81	5,000 30
Grant.....	3,434 88	3,257 79
Greenbrier.....	9,621 57	9,418 62
Hampshire.....	5,936 36	5,580 78
Hancock.....	2,719 48	2,593 09
Hardy.....	4,261 71	3,966 48
Harrison.....	12,208 78	11,751 18
Jackson.....	10,656 71	10,698 40
Jefferson.....	8,547 65	8,240 91
Kanawha.....	22,792 04	21,367 86
Lewis.....	8,289 27	7,961 05
Lincoln.....	6,422 45	6,249 62
Logan.....	5,349 78	5,641 73
Marion.....	10,398 48	10,000 62
Marshall.....	10,895 96	10,829 43
Mason.....	13,511 84	13,200 08
Mercer.....	6,511 26	7,102 82
Mineral.....	5,847 51	5,775 80
Monongalia.....	8,218 21	7,954 48
Monroe.....	7,489 14	6,822 48
Morgan.....	3,688 43	3,561 60
McDowell.....	2,893 90	2,521 48
Nicholas.....	5,904 94	5,155 71
Ohio.....	4,111 53	3,607 78
Pendleton.....	5,124 07	4,870 81
Pleasants.....	3,886 06	3,760 13
Pocahontas.....	3,594 38	3,537 69
Preston.....	11,252 10	10,770 01
Putnam.....	7,543 11	7,358 77
Raleigh.....	5,487 12	5,254 74
Randolph.....	5,770 03	5,675 24
Ritchie.....	9,060 80	9,089 53
Roane.....	8,760 82	8,492 80
Summers.....	6,590 65	6,609 18
Taylor.....	6,604 93	6,95 84
Tucker.....	2,780 85	2,906 94
Tyler.....	6,960 21	6,737 16
Upshur.....	6,819 71	6,464 44
Wayne.....	10,445 16	10,379 98
Webster.....	2,824 46	2,689 08
Wetzel.....	9,863 64	9,288 09
Wirt.....	5,283 94	5,070 39
Wood.....	14,624 51	14,091 94
Wyoming.....	3,717 50	3,528 98
Wheeling City.....	16,875 68	15,671 29
Martinsburg City.....	3,318 77	3,143 09
Total.....	\$ 402,896 87	\$ 390,564 18

TABLE S.

*Description of Invested School Fund.*

Stock in First National Bank, Fairmont, W. Va.....	\$ 50,000 00	
Stock in Parkersburg National Bank.....	40,000 00	
Stock in National Bank of West Virginia at Wheeling.....	30,000 00—	\$ 120,000 00
<i>U. S. Registered Central Pacific Railroad Bonds.</i>		
No. 2087, dated August 2, 1886, interest from July 10, 1886.....	\$ 1,000 00	
No. 2088, dated August 2, 1886, interest from July 10, 1886.....	1,000 00	
No. 2089, dated August 2, 1886, interest from July 10, 1886.....	1,000 00	
No. 2090, dated August 2, 1886, interest from July 10, 1886.....	1,000 00	
No. 2091, dated August 2, 1886, interest from July 10, 1886.....	1,000 00	
No. 2092, dated August 2, 1886, interest from July 10, 1886.....	1,000 00	
No. 2093, dated August 2, 1886, interest from July 10, 1886.....	1,000 00	
No. 2094, dated August 2, 1886, interest from July 10, 1886.....	1,000 00	
No. 2095, dated August 2, 1886, interest from July 10, 1886.....	1,000 00	
No. 2096, dated August 2, 1886, interest from July 10, 1886.....	1,000 00	
No. 2097, dated August 2, 1886, interest from July 10, 1886.....	1,000 00	
No. 2200, dated January 22, 1888, interest from January 1, 1888.....	1,000 00	
No. 80, dated January 22, 1888, interest from January 1, 1888.....	5,000 00	
No. 251, dated January 22, 1888, interest from January 1, 1888.....	10,000 00	
No. 252, dated January 22, 1888, interest from January 1, 1888.....	10,000 00—	\$ 37,000 00
<i>U. S. Registered Union Pacific Railroad Bonds.</i>		
No. 1862, dated January 21, 1886, interest from January 1, 1886.....	\$ 10,000 00	
No. 1825, dated January 21, 1886, interest from January 1, 1886.....	5,000 00	
No. 235, dated March 13, 1886, interest from February 10, 1886.....	10,000 00	
No. 236, dated March 13, 1886, interest from February 10, 1886.....	10,000 00	
No. 3738, dated October 27, 1873, interest from July 1, 1873.....	10,000 00	
No. 3756, dated November 7, 1873, interest from July 1, 1873.....	10,000 00—	\$ 55,000 00
<i>Wheeling City Bonds, Four and one-half per cent.—Interest Payable Annually on November 1.</i>		
560 bonds, dated Nov. 1st, 1881, (Nos. 31 to 560 inclusive, \$100 each) \$	56,000 00	
21 bonds, dated Nov. 1st, 1881, (Nos. 580 to 600 inclusive, \$100 each).	2,100 00	
46 bonds, dated Nov. 1st, 1881, (Nos. 751 to 796 inclusive, \$250 each).	23,000 00—	\$ 100,000 00
<i>Barbour County Bonds, Six per cent.—Interest Payable Annually January 1.</i>		
50 bonds, dated Nov. 1, 1882 (Nos. 1 to 50 inclusive, \$1,000 each).....		\$ 50,000 00
<i>Bonds of Independent School District of Charleston, Six per cent.—Interest Payable Annually Oct. 24, Apr. 10 and Aug. 6.</i>		
20 bonds, dated October 24, 1887, (Nos. 1 to 20 inclusive) \$500 each...\$	10,000 00	
100 bonds, dated August 6, 1888, (Nos. 41 to 140 inclusive) \$100 each.	10,000 00	
20 bonds, dated April 10, 1888, (Nos. 21 to 40 inclusive) \$500 each.....	10,000 00—	\$ 30,000 00
<i>Bonds of Ripley District, Jackson County, Six per cent.—Interest Payable Annually July 1.</i>		
50 bonds, dated July 1, 1887, (Nos. 101 to 150 inclusive) \$100 each....\$	5,000 00	
48 bonds, dated July 1, 1887, (Nos. 152 to 200 inclusive) \$100 each.....	4,800 00	
1 bond, dated July 1, 1887, (No. 99) \$100 each.....	100 00—	\$ 10,000 00
<i>Grafton District, Taylor County, Bonds, Six per cent.—Interest Payable Annually on January 1.</i>		
20 bonds, dated October 23, 1882, (Nos. 1 to 20 inclusive) \$1,000 each..		\$ 20,000 00
<i>Bonds of the State of West Virginia</i>		
Dated October 29, 1873, bearing interest from October 29, 1873.....\$	16,970 00	
Dated August 10, 1876.....	85,000 00	
Dated September 28, 1876, bearing interest from Sept. 28, 1876.....	11,000 00	
Dated June 13, 1877.....	15,541 48	
Dated April 10, 1885.....	34,000 00	
Dated June 9, 1886.....	18,000 00—	\$ 139,511 48
Temporary loan to the State for Hospital for Insane.....	49,000 00	
Balance in Treasury uninvested, September 30th, 1888.....	4,950 00	
Total amount of School Fund October 1, 1888.....		\$ 606,482 08

TABLE T.

*Statement Showing the Assessed Value of Railroads, and the Amount of Taxes Paid into the Treasury by the same for the Year 1887.*

NAME OF ROAD.	Assessed Value.	For State Purposes.	For Genl School Purposes.	For co'nty Purposes.	For Dist. Purposes.	For Municipal Purposes.	Total for all Purposes.
Baltimore and Ohio.....	\$ 5,944,118 14	\$ 14,488 78	\$ 5,795 50	\$ 34,773 22	\$ 21,610 20	\$ 7,720 80	\$ 84,378 50
Baltimore Branch.....	1,687,073 85	4,143 40	1,435 27	10,913 26	7,453 39	2,590 20	24,598 44
Wheeling, Pittsburg and Baltimore.....	920,783 00	550 18	915 71	1,705 51	633 48	208 35	3,692 51
Westchester and Potomac.....	321,894 92	579 04	303 01	1,464 06	693 68	64 53	3,298 81
South Branch.....	327,745 32	579 01	353 71	8,078 80	708 01	.....	2,143 19
Fairmont, Morgantown and Pittsburg.....	303,553 00	834 26	353 71	2,712 48	907 19	58 00	5,282 66
Pittsburg, Cincinnati and St Louis.....	338,093 00	747 06	200 18	2,750 87	648 56	.....	3,918 21
Pittsburg, Wheeling and Kentucky.....	338,093 00	945 05	378 80	1,146 98	1,217 43	787 18	2,530 57
Shenandoah Valley.....	562,840 00	1,371 91	233 00	4,635 92	2,178 87	84 05	8,837 49
Ohio River.....	3,318,595 00	8,089 04	3,235 62	25,732 12	18,033 71	8,288 67	58,379 18
Cheapeake and Ohio.....	367,085 00	1,047 76	357 94	2,505 32	1,824 52	152 50	6,592 50
Norfolk and Western.....	72,900 00	177 90	71 17	431 99	254 52	14 92	950 50
Frederick and Conowingo.....	264,620 00	645 43	253 01	2,038 62	1,021 93	125 13	4,688 12
West Virginia Central and Pittsburg.....	408,596 65	995 97	398 50	2,631 73	2,054 36	60 75	6,080 45
Charleston, Weston and Glenville.....	93,580 00	228 03	91 23	506 17	236 66	.....	1,122 84
Marlinsburg and Potomac.....	85,600 00	207 19	82 88	433 04	333 04	147 90	1,204 05
Laurel Fork and Sand Hill.....	13,375 00	114 21	45 68	306 54	170 48	36 55	673 46
Weston and Bucknanon.....	46,855 00	25 14	10 05	65 35	35 20	.....	135 74
Cumberland and Pennsylvania.....	30,040 00	.....	.....	.....	.....	.....	.....
Paint Creek.....	9,083 36	22 16	8 86	61 76	34 74	1 58	128 10
Pennsboro and Harlsville.....	55,100 00	134 31	53 73	483 49	346 20	.....	1,020 73
Kenawha and Coal River.....	50,629 61	123 41	49 36	483 64	444 28	.....	1,110 69
Wheeling and Elm Grove.....	30,244 68	73 72	29 49	215 36	135 88	84 55	539 00
Haw's Nest.....	7,500 00	.....	.....	.....	.....	.....	.....
Kanawha.....	60,730 00	148 04	59 21	532 11	532 91	.....	1,322 27
Total.....	\$ 15,185,650 46	\$ 36,890 85	\$ 14,756 36	\$ 100,023 85	\$ 62,885 06	\$ 13,423 62	\$ 227,978 84

TABLE U.

*Statement Showing the Rate of County Levy and the Average Rates of District Levies on \$100 00 Value of Property in the Counties of the State for the Year 1887.*

COUNTIES.	County.....	Road.....	DISTRICT.			Total.....
			School.....	Building.....	Railroad.....	
Barbour.....	45	12	15	19	4	95
Berkeley.....	45	9	17	18	.....	91
Boone.....	90	.....	31	28	.....	1 47
Braxton.....	50	20	31	36	.....	1 38
Brooke.....	60	.....	24	14	.....	98
Cabell.....	50	24	25	18	.....	1 17
Calhoun.....	90	.....	16	31	.....	1 37
Clay.....	90	.....	36	34	.....	1 64
Doddridge.....	60	15	16	27	.....	1 18
Fayette.....	65	35	34	29	.....	1 63
Gilmer.....	90	.....	38	33	.....	1 61
Grant.....	40	21	16	12	.....	89
Greenbrier.....	33	10	20	15	.....	78
Hampshire.....	20	18	21	10	9	78
Hancock.....	33	.....	24	15	.....	72
Hardy.....	30	.....	14	5	.....	49
Harrison.....	45	17	15	10	.....	87
Jackson.....	50	38	31	34	13	1 66
Jefferson.....	40	9	16	6	.....	71
Kanawha.....	70	28	43	32	.....	1 73
Lewis.....	60	6	19	21	.....	1 06
Lincoln.....	95	.....	28	21	.....	1 44
Logan.....	70	.....	39	27	.....	1 36
Marion.....	50	35	16	13	.....	1 14
Marshall.....	40	37	20	16	.....	1 18
Mason.....	50	22	26	26	.....	1 24
Mercer.....	70	.....	8	32	.....	1 32
Mineral.....	25	15	17	14	.....	71
Monongalia.....	45	20	19	13	.....	97
Monroe.....	40	9	37	15	.....	1 01
Morgan.....	25	20	13	16	.....	74
McDowell.....	95	20	33	23	.....	1 71
Nicholas.....	60	.....	40	31	.....	1 31
Ohio.....	60	25	23	15	.....	1 23
Pendleton.....	40	8	18	9	.....	75
Peasants.....	35	25	21	21	.....	1 52
Pocahontas.....	40	.....	19	11	.....	65
Preston.....	65	11	28	25	.....	1 29
Putnam.....	45	25	36	25	.....	1 31
Raleigh.....	55	.....	42	32	.....	1 29
Randolph.....	60	7	31	32	.....	1 30
Ritchie.....	30	44	31	31	.....	1 36
Roane.....	95	25	37	33	.....	1 30
Summers.....	20	40	35	27	.....	1 24
Taylor.....	35	8	17	10	16	86
Tucker.....	70	41	36	45	.....	1 92
Tyler.....	60	10	24	25	.....	1 19
Upshur.....	30	30	18	18	.....	96
Wayne.....	50	45	29	25	.....	1 49
Webster.....	75	20	40	37	.....	1 72
Wetzel.....	70	40	31	33	10	1 89
Wirt.....	80	31	26	40	.....	1 77
Wood.....	50	37	30	28	.....	1 46
Wyoming.....	95	.....	48	35	.....	1 78

TABLE V.

*Showing the Several Subjects of Taxation, with the Amount of Taxes Assessed Thereon for the Years 1887 and 1888, by Counties.*

COUNTIES.	Number of Horses, Mules, Asses and Jennets				Number of Cattle.				Number of Sheep.				Number of Hogs.				Number of Carriages, Vehicles, &c., not included in the stock of merchants, &c., and as farming utensils.			
	1887	1888	Inc.	Dec.	1887	1888	Inc.	Dec.	1887	1888	Inc.	Dec.	1887	1888	Inc.	Dec.	1887	1888	Inc.	Dec.
Barbour.....	3,465	3,547	82	.....	11,648	12,470	822	.....	9,115	10,094	1,489	.....	1,948	1,847	.....	1	1,024	1,031	.....	7
Berkeley.....	3,948	3,643	.....	463	5,746	5,253	.....	463	7,355	7,709	374	.....	1,107	1,03	.....	1	2,163	2,098	.....	115
Boone.....	910	901	.....	9	4,351	4,435	.....	44	2,023	2,060	37	.....	1,467	1,493	.....	26	269	264	.....	5
Braxton.....	2,583	2,625	42	.....	8,539	8,034	.....	505	7,110	6,425	.....	.....	1,555	1,563	.....	83	436	510	.....	74
Brooke.....	1,361	1,325	.....	63	2,317	2,473	.....	186	21,761	20,239	.....	.....	1,492	413	.....	95	82	840	.....	17
Cabell.....	1,880	2,069	179	.....	5,017	5,053	.....	18	1,484	1,631	137	.....	864	723	.....	141	1,007	1,078	.....	71
Calhoun.....	1,207	1,193	.....	9	3,785	3,930	.....	135	3,832	3,402	.....	.....	380	253	.....	861	253	254	.....	10
Clay.....	614	629	15	.....	2,451	2,600	.....	176	2,282	3,002	.....	.....	283	1,946	.....	77	76	98	.....	22
Doddrige.....	2,372	2,501	129	.....	7,516	5,491	.....	55	8,384	10,416	1,822	.....	1,052	990	.....	82	700	738	.....	38
Fayette.....	1,976	1,918	.....	12	5,689	5,569	.....	320	3,583	3,177	.....	.....	689	1,239	.....	88	1,231	1,318	.....	97
Gilmer.....	1,811	1,880	69	.....	6,436	6,336	.....	857	3,263	4,176	.....	.....	1,571	648	.....	85	666	523	.....	43
Grant.....	1,718	1,895	170	.....	6,894	6,963	.....	101	1,264	9,713	.....	.....	2,718	1,913	.....	412	641	661	.....	20
Greenbrier.....	3,684	3,847	153	.....	13,731	12,702	.....	76	1,134	5,838	.....	.....	2,992	1,204	.....	108	1,941	1,186	.....	95
Hampshire.....	3,509	3,428	.....	119	7,785	7,989	.....	214	8,187	11,572	.....	.....	3,417	1,338	.....	119	777	739	.....	38
Hancock.....	5,274	5,239	.....	42	2,150	2,434	.....	46	5,060	5,331	.....	.....	849	1,977	.....	871	882	.....	.....	11
Harley.....	4,074	4,344	.....	70	16,430	19,237	.....	407	9,280	26,336	3,792	.....	564	2,299	.....	931	492	458	.....	20
Harrison.....	3,474	3,603	.....	122	8,402	8,943	.....	574	9,823	9,292	.....	.....	2,718	2,162	.....	378	2,351	2,454	.....	120
Jackson.....	3,428	3,403	.....	101	6,402	6,916	.....	418	8,640	9,430	.....	.....	542	2,299	.....	137	1,637	1,694	.....	27
Jefferson.....	3,553	3,770	.....	18	12,082	9,616	.....	688	8,471	9,925	.....	.....	540	2,299	.....	481	1,650	1,948	.....	1
Kanawha.....	8,775	8,700	.....	66	12,069	11,731	.....	688	11,642	13,620	1,978	.....	510	1,594	.....	481	1,543	1,948	.....	186
Lewis.....	1,479	1,500	.....	21	5,954	5,481	.....	407	8,418	7,712	.....	.....	806	1,809	.....	163	790	841	.....	15
Logan.....	1,389	1,300	.....	2	6,544	6,572	.....	28	14,073	12,712	.....	.....	973	1,711	.....	3213	389	421	.....	34
Marion.....	4,574	4,512	.....	138	11,099	11,775	.....	76	14,073	15,683	1,400	.....	242	994	.....	3,213	2,069	2,169	.....	5
Marshall.....	4,067	4,032	.....	29	9,586	8,668	.....	220	87,295	33,596	.....	.....	3,690	1,872	.....	1,933	2,105	2,105	.....	172
Mason.....	3,801	4,012	.....	411	5,323	5,144	.....	114	6,870	8,980	.....	.....	680	1,240	.....	329	1,593	1,419	.....	176
Mercer.....	1,840	1,845	.....	.....	4,531	4,201	.....	.....	4,190	4,190	.....	.....	789	719	.....	52	418	418	.....	.....
Mineral.....	1,588	1,646	.....	157	13,588	13,588	.....	330	4,400	4,035	.....	.....	365	313	.....	52	818	830	.....	19
Monongalia.....	4,877	4,249	.....	128	13,588	13,588	.....	171	21,399	19,881	.....	.....	929	2,108	.....	192	1,364	1,587	.....	223
Monroe.....	3,172	2,738	.....	434	10,869	10,321	.....	548	8,996	8,996	.....	.....	236	1,071	.....	236	1,071	1,231	.....	160
Morgan.....	1,375	1,377	.....	2	8,593	8,707	.....	114	1,746	1,578	.....	.....	158	2,315	.....	800	1,746	1,691	.....	15

TABLE V.—Continued.

COUNTIES.	Number of Horses, Mules, Asses and Jennets.			Number of Cattle.			Number of Sheep.			Number of Hogs.			Number of Carriages, Vehicles, &c., not in- cluded in the stock of merchandise, &c., and as farming uten- sils.		
	1887	1888	Inc.	1887	1888	Inc.	1887	1888	Inc.	1887	1888	Inc.	1887	1888	Inc.
	Dec.			Dec.			Dec.			Dec.			Dec.		
McDowell.....	513	513	.....	2,265	2,265	.....	1,888	1,838	.....	1,029	1,029	.....	38	38	.....
Nicholas.....	1,066	1,730	664	7,698	8,994	1,296	8,769	8,913	144	1,761	1,761	.....	420	438	18
Ohio.....	2,691	2,731	40	3,882	3,490	-392	27,108	24,746	-2,362	2,859	416	513	2,063	2,063	.....
Penderton.....	2,020	2,742	722	8,008	8,943	935	11,169	9,940	-1,229	2,411	1,938	.....	643	679	36
Pesants.....	1,140	1,243	109	3,030	2,908	-122	2,473	2,896	423	339	339	57	87	675	59
Pocahontas.....	4,691	4,825	134	7,835	7,835	.....	11,490	8,434	-3,056	1,07	1,07	.....	494	494	.....
Preston.....	4,241	4,395	154	12,308	12,581	273	11,490	10,481	-1,009	1,138	1,992	.....	1,233	1,214	-19
Putnam.....	1,868	1,868	.....	4,294	5,061	767	2,490	1,891	-599	1,573	1,573	.....	27	27	.....
Raleigh.....	1,484	1,433	-51	8,237	7,930	-307	5,274	1,091	-4,183	241	1,708	.....	188	314	126
Randolph.....	2,180	2,403	223	8,492	7,052	-1,440	8,703	8,349	-354	1,251	1,251	.....	309	312	3
Richie.....	2,696	2,823	127	8,954	8,706	-248	9,593	8,325	-1,268	1,251	1,251	.....	12	612	599
Roane.....	2,740	2,827	87	8,096	8,706	610	9,783	8,378	-1,405	1,070	949	67	174	1,017	843
Somerset.....	1,634	1,657	23	5,066	4,973	-93	9,783	8,378	-1,405	1,070	949	67	174	1,017	843
Stanton.....	2,019	2,019	.....	6,091	6,091	.....	3,823	5,948	2,125	1,070	949	67	174	1,017	843
Taylor.....	2,708	2,724	16	1,672	1,763	91	1,571	1,582	11	991	931	.....	107	967	1,008
Tyler.....	2,583	2,583	.....	6,386	6,386	.....	14,142	13,110	-1,032	54	54	.....	97	124	27
Tyler.....	2,784	2,833	49	8,880	8,828	-52	8,010	8,036	26	991	931	.....	107	967	1,008
Wayne.....	2,545	2,536	-9	8,641	10,144	1,503	8,010	8,036	26	991	931	.....	107	967	1,008
Webster.....	747	740	-7	9,641	10,144	503	8,010	8,036	26	991	931	.....	107	967	1,008
Weitzel.....	3,257	3,265	8	9,244	9,345	101	8,701	8,694	-7	1,251	1,251	.....	188	1,005	1,017
Wirt.....	1,406	1,409	3	8,297	9,294	997	12,583	12,475	-108	58	1,587	1,694	61	1,005	1,017
Wood.....	4,257	4,317	60	9,298	4,088	-5,210	5,468	1,707	1,763	1,443	1,443	.....	22	480	534
Wyoming.....	745	776	31	3,426	8,905	5,479	8,067	3,978	-4,089	1,451	914	.....	137	2,541	2,638
Totals.....	130,886	133,213	2,327	382,937	382,587	-350	454,974	427,006	-27,968	14,340	14,841	501	2,785	47,094	44,309

\*Personal Property books for 1888 for the counties of Mercer, McDowell and Wyoming not received in time for this report. Books for 1887 used for 1888.

TABLE V—Continued.

COUNTIES.	Number of watches and clocks not included in stock of merchants, &c.				Number of pianofortes and me odeons not included in stock of merchants, &c.				Value of Horses, Mules, Asses and Jennets.			
	1887	1888	Incr'se	Decr'se	1887	1888	Incr'se	Decr'se	1887	1888	Increase.	Decrease.
Barbour .....	2 135	2 204	69	.....	130	161	31	.....	150,289 00	158,277 00	\$ 8,088 00	.....
B-rekeley .....	1 164	1 001	.....	163	884	4 6	32	.....	172,137 00	172,137 00	.....	5,478 00
Boone .....	1 743	1 742	1	.....	8	12	4	.....	45,625 00	47,470 00	1,845 00	.....
Braxton .....	1 483	1 612	129	.....	84	85	1	.....	97,492 00	98,875 00	2,383 00	.....
Brooke .....	1 410	1 438	28	.....	217	230	13	.....	59,870 00	60,585 00	715 00	.....
Cabell .....	1 522	1 707	185	.....	216	291	75	.....	1 6,286 00	110,880 00	4,584 00	.....
Calhoun .....	853	635	.....	198	81	33	2	.....	61,987 00	61,514 00	.....	473 00
Clay .....	373	4 7	54	.....	4	3	.....	.....	22,151 00	23 772 00	1,621 00	.....
Doddridge .....	1 681	1 898	217	.....	100	109	9	.....	111,072 00	117 665 00	6,593 00	.....
Fayette .....	983	1 191	208	.....	142	162	20	.....	86, 90 00	85,860 00	.....	270 00
Gilmer .....	1 366	1 232	.....	134	89	87	.....	2	85,476 00	88,845 00	3,369 00	.....
Grant .....	887	945	58	.....	208	225	17	.....	77,070 00	8, 881 00	4,811 00	.....
Greenbrier .....	2 989	2 738	.....	247	208	225	17	.....	230,218 00	230,252 00	34 00	.....
Hampshire .....	1 437	1 379	58	.....	135	146	11	.....	192,755 00	201,210 00	8,465 00	.....
Hancock .....	1 120	1 181	61	.....	2 5	238	28	.....	72,497 00	70,475 00	.....	1,922 00
Hardy .....	1 172	1 353	81	.....	503	545	45	.....	144,974 00	146 863 00	1,889 00	.....
Harrison .....	1 351	1 451	101	.....	139	174	25	.....	324,785 00	347,305 00	22,520 00	.....
Jackson .....	1 317	1 252	65	.....	410	416	8	.....	173,510 00	186,200 00	10,690 00	.....
Jefferson .....	1 969	1 803	.....	66	476	465	.....	11	291,822 00	294,647 00	2,825 00	.....
Kanawha .....	2 946	1 888	738	.....	211	213	2	.....	173,523 00	174,220 0	.....	1,305 00
Lewis .....	834	840	26	.....	6	12	4	.....	18,694 00	189 816 00	1,122 00	.....
Lincoln .....	638	1 0 4	66	.....	9	12	.....	2	74,111 00	77,121 00	3,010 00	.....
Logan .....	895	615	26	.....	367	408	41	.....	51,181 00	53,083 00	2,502 00	.....
Marion .....	8235	2 447	.....	805	358	392	4	.....	68,789 00	73,227 00	6,447 00	.....
Marshall .....	792	784	.....	8	169	247	87	.....	204,165 00	202,350 00	2,185 00	.....
Mason .....	596	608	72	.....	132	137	5	.....	160,189 00	173,130 00	12,650 00	.....
Mercer .....	823	784	.....	.....	211	213	2	.....	71,015 00	105 920 00	6,970 00	.....
Mineral .....	720	720	.....	.....	197	197	21	.....	88,550 00	925,289 00	.....	.....
Monongalia .....	925	819	136	.....	272	212	21	15	285,581 00	154,208 00	8,348 00	.....
Monroe .....	1 410	1 385	.....	25	168	189	21	.....	153,860 00	154,208 00	.....	.....
Morgan .....	1 071	941	405	.....	177	189	21	.....	57,844 00	57,015 00	1,281 00	.....
*Murdell .....	1 294	1 294	130	.....	13	13	.....	.....	20,742 00	20,742 00	.....	.....
Nicholas .....	1 223	1 236	.....	.....	873	885	18	.....	77,855 00	77,855 00	.....	7,073 00
Ohio .....	2 542	2 306	236	.....	873	885	18	.....	106,735 00	106,735 00	.....	5,520 00
Panola .....	1 918	1 916	2	.....	72	72	1	.....	105,695 00	109 695 00	4,075 00	.....
Pardwell .....	1 187	1 239	102	.....	45	45	.....	1	71,893 00	75,944 00	4,320 00	.....
*Pleasants .....	650	650	.....	.....	45	45	.....	.....	73,814 00	73,814 00	.....	.....
Preston .....	3 911	4 138	228	.....	266	299	33	.....	184,446 00	191,688 00	7,252 00	.....

TABLE V—Continued.

COUNTIES.	Number of watches and clocks not included in stock of merchants, &c.				Number of pianofortes and melodeons not included in stock of merchants, &c.				Value of Horses, Mules, Asses and Jennets.			
	1887	1888	Incr'se	Decr'se	1887	1888	Incr'se	Decr'se	1887	1888	Increase.	Decrease.
Putnam.....	162	114	.....	48	106	110	4	.....	71,405 00	75,375 00	3,970 00	.....
Raleigh.....	1,064	1,117	53	.....	16	20	4	.....	71,283 00	73,078 00	1,795 00	.....
Randolph.....	1,352	1,342	10	.....	52	50	2	.....	48,774 00	51,215 00	2,441 00	.....
Ritchie.....	568	645	97	.....	157	176	19	.....	131,870 00	138,370 00	6,500 00	.....
Roane.....	757	724	.....	33	99	104	5	.....	106,685 00	112,955 00	6,270 00	.....
Summers.....	673	685	12	.....	114	126	12	.....	64,795 01	67,370 00	2,575 00	.....
Taylor.....	1,708	1,893	185	.....	371	374	3	.....	124,725 00	127,890 00	3,165 00	.....
Tucker.....	66	28	.....	38	12	19	7	.....	18,685 00	17,290 00	.....	1,425 00
Tyler.....	682	566	.....	96	117	129	9	.....	141,530 00	142,330 00	790 00	.....
Upshur.....	1,390	1,580	181	.....	218	230	12	.....	118,898 00	123,258 00	4,360 00	.....
Wayne.....	1,752	1,773	21	.....	248	250	11	.....	146,098 00	147,219 00	1,121 00	.....
Webster.....	541	554	13	.....	61	80	9	.....	27,530 00	29,788 00	.....	744 00
Wetzel.....	209	2108	60	.....	98	117	19	.....	122,701 00	119,107 00	.....	3,594 00
Wirt.....	1,050	1,183	133	.....	101	107	6	.....	61,782 00	62,691 00	912 00	.....
Wood.....	2,000	1,826	.....	174	669	641	28	.....	236,480 00	231,650 00	5,125 00	.....
Wyoming.....	380	455	75	.....	5	5	.....	.....	31,562 00	32,019 00	457 00	.....
Total.....	64,815	53,507	2,702	4,119	8,953	9,571	690	71	\$ 6,435,731 00	\$ 6,599,739 00	\$ 189,571 00	\$ 25,593 00

\*Personal property books for 1888 for the counties of Mercer, McDowell and Pocahontas not received in time for this report. Books of 1887 used for 1888.

TABLE V.—Continued.

COUNTIES.	VALUE OF CATTLE.				VALUE OF SHEEP.			
	1887	18 8	Increase.	Decrease.	1887	1883	Increase.	Decrease.
Barbour.....	\$ 172,177 00	\$ 179,897 00	\$ 7,720 00	\$ 5,789 00	\$ 15,454 00	\$ 20,153 00	\$ 4,699 00	\$
Berkeley.....	85,557 00	79,718 00	2,742 00	5,789 00	15,721 00	18,621 00	2,900 00	
Boone.....	59,780 00	62,522 00	2,742 00		2,040 00	2,073 00	33 00	
Braxton.....	100,779 00	101,257 00	478 00		8,116 00	8,181 00	65 00	
Brooke.....	45,040 00	45,490 00	440 00		42,055 00	38,195 00		3,860 00
Cabell.....	86,214 00	80,868 00		5,346 00	2,096 00	1,839 00		257 00
Calhoun.....	80,753 00	60,616 00	1,893 00		4,412 00	4,127 00		285 00
Clay.....	29,436 00	30,798 00	1,382 00		2,728 00	2,377 00		291 00
Doddridge.....	109,212 00	108,018 00	1,382 00		14,161 00	18,785 00	4,624 00	
Fayette.....	74,457 00	69,103 00		5,354 00	3,884 00	8,884 00		502 00
Gilmer.....	87,991 00	90,889 00	2,898 00		5,912 00	6,787 00	875 00	
Grant.....	117,266 00	113,857 00		3,409 00	14,601 00	12,438 00		2,163 00
Greenbrier.....	283,813 00	248,053 00		35,760 00	19,292 00	17,317 00		1,885 00
Hampshire.....	115,925 00	117,590 00	1,665 00		16,230 00	17,040 00	810 00	
Hancock.....	38,241 00	37,094 00		1,147 00	24,982 00	20,262 00		4,720 00
Hardy.....	148,689 00	131,272 00		17,417 00	12,812 00	12,210 00		602 00
Harrison.....	335,774 00	344,560 00	8,786 00		97,227 00	57,640 00	10,453 00	
Jackson.....	125,895 00	126,695 00	800 00		12,610 00	12,665 00	55 00	
Jefferson.....	109,884 00	108,422 00		6,412 00	24,421 00	27,771 00	3,350 00	
Kanawha.....	141,351 00	188,960 00		2,391 00	4,279 00	3,297 00		982 00
Lewis.....	202,665 00	193,791 00		8,874 00	22,974 00	28,935 00	5,961 00	
Lincoln.....	76,078 00	82,347 00	6,269 00		3,460 00	2,769 00		661 00
Logan.....	217,756 00	68,668 00		3,088 00	3,198 00	2,956 00		242 00
Marion.....	207,568 00	208,648 00	1,080 00		29,661 00	34,013 00	4,352 00	
Marshall.....	125,640 00	133,300 00	7,660 00		48,120 00	44,590 00		3,530 00
Mason.....	132,920 00	136,890 00	3,910 00		8,911 00	8,890 00		21 00
*Mercer.....	50,605 00	50,605 00			4,483 00	4,483 00		40 00
Mineral.....	92,645 00	83,295 00		9,350 00	8,390 00	8,350 00		40 00
Monongalia.....	214,509 00	210,446 00		4,063 00	36,435 00	36,280 00		155 00
Monroe.....	170,650 00	157,620 00		18,127 00	14,188 00	15,248 00	1,020 00	
Morgan.....	38,105 00	38,784 00	679 00		3,044 00	3,037 00		700 00
*McDowell.....	21,397 00	21,397 00			2,168 00	2,168 00		
Nicholas.....	105,172 00	108,280 00	3,108 00		11,762 00	10,031 00		1,731 00
Ohio.....	74,190 00	75,925 00	1,735 00		53,070 00	49,230 00		3,840 00
Pendleton.....	114,187 00	115,855 00	1,168 00		17,349 00	17,843 00	444 00	
Pleasants.....	57,573 00	56,555 00		1,018 00	5,048 00	5,552 00	504 00	
*Pocahontas.....	111,094 00	111,094 00			10,934 00	10,934 00		
Preston.....	161,604 00	169,890 00	5,386 00		16,638 00	17,430 00	792 00	
Putnam.....	56,855 00	58,185 00		1,470 00	3,055 00	2,255 00		800 00

TABLE V.—Continued.

COUNTIES.	VALUE OF CATTLE.				VALUE OF SHEEP.			
	1887	1888	Increase.	Decrease.	1887	1888	Increase.	Decrease.
Raleigh.....	\$ 67,354 00	\$ 70,491 00	\$ 3,137 00	\$	6,977 00	6,719 00	\$	258 00
Randolph.....	70,827 00	76,749 00	5,922 00	3,078 00	8,731 00	8,362 00	369 00	419 00
Ritchie.....	125,731 00	129,045 00	3,314 00		11,761 00	20,355 00	6,094 00	
Roane.....	104,602 00	111,976 00	7,374 00		11,210 00	10,151 00	1,059 00	1,158 00
Summers.....	82,020 00	63,509 00	18,511 00		4,246 00	3,015 00	1,231 00	925 00
Taylor.....	127,350 00	130,250 00	2,900 00		8,440 00	14,300 00	5,860 00	
Tucker.....	16,336 00	14,749 00	1,587 00	3,100 00	1,589 00	1,387 00	202 00	2 00
Tyler.....	103,925 00	98,630 00	5,295 00	5,492 00	26,690 00	22,715 00	3,975 00	
Union.....	123,584 00	127,092 00	3,508 00		10,871 00	13,087 00	2,216 00	
Upshur.....	148,131 00	148,035 00	96 00	5,461 00	5,461 00	4,325 00	1,136 00	
Wayne.....	35,013 00	34,247 00	766 00	766 00	4,075 00	4,235 00	160 00	
West.....	97,047 00	96,199 00	848 00		13,258 00	12,698 00	560 00	500 00
Wirt.....	51,367 00	57,239 00	5,872 00	848 00	2,306 00	1,752 00	554 00	
Wood.....	146,920 00	141,195 00	5,725 00		7,610 00	6,165 00	1,445 00	
Wyoming.....	37,322 00	38,348 00	1,026 00	5,725 00	3,801 00	3,508 00	293 00	
Totals.....	\$ 5,771,936 00	\$ 5,699,102 00	\$ 78,496 00	\$ 151,330 00	\$ 726,048 00	\$ 742,288 00	\$ 53,602 00	\$ 37,392 00

\* Personal Property Books for 1888 for the counties of Mercer, McDowell and Pocahontas not received in time for this report. Books for 1887 used for 1888.

TABLE V—Continued.

COUNTIES.	Value of Hogs.				Value of carriages, vehicles, etc., not included in stock of merchant or manufacturer.				Value of watches and clocks not included in stock of merchant or manufacturer.			
	1887	1888	Increase	Decrease	1887	1888	Increase	Decrease	1887	1888	Increase	Decrease
Barbour.....	\$ 3,540 00	\$ 3,409 00	.....	\$ 131 00	\$ 21,021 00	\$ 21,144 00	.....	.....	\$ 6,965 00	\$ 7,190 00	\$ 225 00	.....
Berkeley.....	6,089 00	8,422 00	.....	197 00	41,575 00	41,575 00	.....	.....	13,659 00	14,305 00	.....	\$ 1,884 00
Boone.....	2,815 00	8,753 00	941 00	.....	6,094 00	7,212 00	.....	.....	3,659 00	4,674 00	19 00	.....
Braxton.....	2,935 00	2,935 00	170 00	.....	10,283 00	11,412 00	1,469 00	.....	5,489 00	5,662 00	.....	.....
Brooke.....	2,475 00	2,935 00	180 00	.....	21,435 00	21,763 00	.....	.....	5,495 00	5,662 00	.....	.....
Cabell.....	3,776 00	2,713 00	.....	754 00	21,907 00	25,532 00	725 00	145 00	18,775 00	21,031 00	2,936 00	.....
Calloway.....	3,776 00	1,932 00	.....	358 00	6,005 00	6,240 00	225 00	.....	2,533 00	2,536 00	.....	280 00
Clay.....	1,253 00	1,305 00	132 00	.....	1,294 00	1,733 00	439 00	.....	1,013 00	1,149 00	130 00	.....
Doddrige.....	8,063 00	2,690 00	.....	722 00	14,227 00	22,283 00	2,267 00	.....	5,068 00	5,149 00	.....	.....
Dayette.....	8,063 00	2,690 00	.....	432 00	35,639 00	37,283 00	.....	.....	10,070 00	10,887 00	850 00	.....
Glenn.....	1,824 00	1,642 00	.....	189 00	14,224 00	14,211 00	.....	.....	4,541 00	4,180 00	811 00	17 00
Grant.....	4,150 00	3,572 00	.....	638 00	32,280 00	34,322 00	2,052 00	.....	16,580 00	17,024 00	194 00	.....
Greenbrier.....	4,739 00	4,641 00	.....	75 00	19,545 00	19,825 00	280 00	.....	10,820 00	10,980 00	.....	245 00
Hampshire.....	1,589 00	1,447 00	.....	145 00	22,538 00	28,091 00	553 00	.....	7,800 00	8,078 00	278 00	.....
Hancock.....	5,649 00	4,904 00	.....	745 00	17,516 00	16,945 00	.....	571 00	8,413 00	8,146 00	.....	270 00
Hardy.....	10,615 00	8,925 00	.....	1,690 00	60,500 00	60,985 00	485 00	.....	16,015 00	16,235 00	220 00	.....
Harrison.....	4,100 00	3,150 00	.....	950 00	27,575 00	30,085 00	2,510 00	.....	4,140 00	4,085 00	.....	75 00
Jefferson.....	10,260 00	11,113 00	553 00	.....	56,391 00	55,496 00	.....	895 00	20,379 00	20,165 00	.....	214 00
Kanawha.....	5,455 00	3,398 00	.....	2,069 00	41,415 00	38,392 00	.....	3,023 00	32,778 00	28,569 00	4,207 00	.....
Lewis.....	2,884 00	2,598 00	.....	318 00	24,958 00	25,774 00	816 00	.....	8,848 00	9,135 00	309 00	.....
Linton.....	3,883 00	3,632 00	.....	251 00	7,859 00	8,648 00	789 00	.....	3,023 00	3,354 00	329 00	.....
Logan.....	5,433 00	3,661 00	.....	1,772 00	4,630 00	4,424 00	.....	206 00	2,540 00	2,462 00	.....	78 00
Martin.....	8,495 00	8,373 00	.....	117 00	63,965 00	63,449 00	.....	516 00	19,645 00	20,698 00	1,053 00	.....
Marshall.....	11,020 00	11,465 00	445 00	.....	42,325 00	46,395 00	4,070 00	.....	9,240 00	9,010 00	.....	230 00
Mason.....	6,039 00	4,470 00	.....	1,569 00	31,208 00	29,507 00	.....	1,701 00	12,538 00	13,175 00	637 00	.....
McMurrer.....	1,045 00	1,045 00	.....	.....	8,525 00	8,525 00	.....	.....	2,310 00	2,310 00	.....	.....
Mineral.....	1,045 00	1,410 00	.....	180 00	28,130 00	29,575 00	.....	55 00	11,970 00	11,580 00	.....	390 00
Monongalia.....	8,741 00	7,331 00	.....	1,360 00	47,855 00	47,538 00	8,673 00	.....	7,392 00	6,794 00	.....	508 00
Monroe.....	4,174 00	4,036 00	.....	138 00	28,467 00	28,660 00	193 00	.....	9,679 00	7,938 00	.....	1,741 00
Morgan.....	5,985 00	7,627 00	1,642 00	.....	15,243 00	15,825 00	82 00	.....	4,817 00	4,498 00	.....	419 00
McBurdell.....	1,480 00	1,480 00	.....	.....	642 00	642 00	.....	.....	800 00	800 00	.....	.....
Nichols.....	2,532 00	2,764 00	232 00	.....	8,880 00	10,085 00	1,405 00	.....	8,218 00	8,541 00	323 00	.....
Ohio.....	2,530 00	3,170 00	640 00	.....	87,615 00	88,055 00	440 00	.....	49,470 00	46,845 00	.....	2,635 00
Pendleton.....	5,147 00	4,612 00	.....	535 00	13,941 00	14,655 00	714 00	.....	2,691 00	2,702 00	.....	189 00
Pleasanton.....	1,941 00	1,779 00	.....	112 00	9,693 00	11,048 00	1,355 00	.....	4,235 00	4,452 00	217 00	.....
Pocahontas.....	1,124 00	1,124 00	.....	.....	27,005 00	25,580 00	.....	1,425 00	15,834 00	15,401 00	.....	67 00
Preston.....	4,573 00	4,383 00	.....	210 00	27,005 00	25,580 00	.....	1,425 00	15,834 00	15,401 00	.....	145 00
Putnam.....	2,290 00	1,555 00	.....	875 00	11,885 00	11,805 00	.....	580 00	2,335 00	2,190 00	.....	.....

TABLE V.—Continued.

COUNTIES.	Value of Hogs.				Value of Carriages, Vehicles, etc., not included in stock of Merchants, etc., or farming utensils.				Value of Watches and Clocks not included in stock of Merchant and Manufacturers.			
	1887	1888	Increase	Decrease	1887	1888	Increase	Decrease	1887	1888	Increase	Decrease
Raleigh.....	\$ 2,928 00	2,882 00	.....	\$ 66 00	7,998 00	8,352 00	\$ 354 00	.....	\$ 4,291 00	4,395 00	134 00	.....
Randolph.....	1,628 00	1,683 00	.....	.....	9,031 00	9,386 00	355 00	.....	1,830 00	2,025 00	199 00	.....
Ritchie.....	3,907 00	3,296 00	.....	611 00	23,575 00	24,706 00	1,131 00	.....	5,069 00	6,173 00	204 00	.....
Roane.....	2,597 00	2,002 00	.....	595 00	9,661 00	11,282 00	1,571 00	.....	2,030 00	2,542 00	512 00	.....
Summers.....	2,370 00	2,335 00	.....	35 00	9,120 00	10,075 00	955 00	.....	8,065 00	8,475 00	410 00	.....
Taylor.....	4,170 00	3,280 00	.....	910 00	28,495 00	27,091 00	1,404 00	.....	19,400 00	20,435 00	1,035 00	.....
Tucker.....	75 00	64 00	.....	11 00	1,864 00	1,754 00	134 00	.....	7 00	280 00	273 00	.....
Tyler.....	4,590 00	3,930 00	.....	660 00	20,435 00	22,225 00	1,790 00	.....	4,005 00	4,605 00	600 00	.....
Upshur.....	2,490 00	2,558 00	.....	.....	19,400 00	20,006 00	606 00	.....	6,294 00	6,294 00	.....	.....
Wayne.....	11,331 00	9,351 00	.....	1,980 00	15,370 00	16,234 00	864 00	.....	8,218 00	8,218 00	.....	.....
Webster.....	1,770 00	1,747 00	.....	23 00	2,269 00	2,275 00	6 00	.....	1,477 00	1,477 00	.....	.....
Welch.....	5,825 00	5,615 00	.....	210 00	14,417 00	15,347 00	930 00	.....	5,212 00	5,212 00	.....	.....
Wetzel.....	1,586 00	1,294 00	.....	292 00	9,398 00	10,316 00	918 00	.....	3,297 00	3,297 00	.....	.....
Wirt.....	5,500 00	5,065 00	.....	755 00	62,395 00	62,395 00	600 00	.....	29,735 00	29,735 00	.....	.....
Wood.....	2,210 00	1,815 00	.....	395 00	2,719 00	3,230 00	511 00	.....	1,493 00	1,493 00	.....	.....
Wyoming.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$ 217,712 00	\$ 199,116 00	\$ 4,628 00	\$ 23,224 00	\$ 1,199,871 00	\$ 1,216,816 00	\$ 16,945 00	\$ 18,983 00	\$ 475,251 00	\$ 471,371 00	\$ 10,981 00	\$ 14,841 00

\*Personal property books for 1888 for the counties of Mercer, McDowell and Pocahontas not received in time for this report. Books of 1887 used for 1888.

TABLE V—Continued.

COUNTIES.	Value of Planiforties and Melodeons not included in Stocks of Merchants and Manufacturers.				Value of Farming and Gardening Utensils and Implements of Agricultural Products and Products of Animals, not exempt from Taxation.				Value of Gold and Silver Plate and Jewelry not included in Stocks of Merchants and Manufacturers.			
	1887	1888	Increase	Decrease	1887	1888	Increase	Decrease	1887	1888	Increase	Decrease
Barbour.....	\$ 5,440 00	\$ 5,089 10	.....	\$ 351 00	\$ 11,883 00	\$ 11,898 00	\$ 5 00	.....	\$ 125 00	\$ 220 00	\$ 95 00	.....
Berkeley.....	24,475 00	26,375 00	1,900 00	.....	48,672 00	47,004 00	49 00	1,868 00	1,120 00	1,200 00	80 00	.....
Boone.....	328 00	565 00	237 00	.....	6,026 00	6,075 00	49 00	.....	1,170 00	1,300 00	130 00	.....
Braxton.....	3,900 00	3,600 00	.....	.....	13,798 00	14,211 00	413 00	.....	20 00	40 00	.....	.....
Brooke.....	13,780 00	13,800 00	20 00	.....	21,405 00	21,830 00	335 00	.....	395 00	400 00	.....	.....
Cabell.....	20,392 00	22,905 00	2,513 00	.....	11,931 00	11,907 00	24 00	.....	8,718 00	8,117 00	.....	285 00
Calhoun.....	1,507 00	1,344 00	163 00	.....	8,658 00	8,863 00	205 00	.....	.....	.....	.....	601 00
Clay.....	71 00	89 00	18 00	.....	851 00	1,023 00	172 00	.....	.....	.....	.....	.....
Dodridge.....	4,952 00	4,676 00	276 00	.....	7,019 00	5,778 00	1,241 00	.....	6 00	13 00	7 00	.....
Fayette.....	7,480 00	6,505 00	1,115 00	.....	8,896 00	10,762 00	1,666 00	.....	10 00	25 00	15 00	.....
Gilmer.....	4,027 00	4,140 00	113 00	.....	10,196 00	10,762 00	566 00	.....	1,045 00	1,095 00	50 00	.....
Grant.....	1,885 00	2,465 00	480 00	.....	17,748 00	17,609 00	139 00	.....	677 00	581 00	.....	13 00
Greenbrier.....	13,827 00	14,310 00	483 00	.....	63,481 00	61,041 00	2,440 00	.....	2,174 00	2,37 00	583 00	.....
Hampshire.....	7,190 00	7,945 00	755 00	.....	66,320 00	6,935 00	3 5 00	.....	775 00	825 00	50 00	.....
Hancock.....	11,241 00	11,000 00	241 00	.....	15,153 00	14,054 00	1 689 00	.....	206 00	161 00	.....	45 00
Hardy.....	5,362 00	4,830 00	532 00	.....	34,065 00	34,234 00	130 00	.....	2,293 00	2,235 00	.....	175 00
Harrison.....	30,915 00	32,580 00	1,595 00	.....	37,445 00	36,795 00	650 00	.....	515 00	540 00	.....	.....
Jackson.....	7,745 00	31,742 00	1,585 00	.....	1,250 00	21 835 00	3,145 00	.....	180 00	920 00	40 00	.....
Jefferson.....	88,215 00	87,315 00	900 00	.....	114 505 00	107 975 00	6 530 00	.....	7,833 00	8,233 00	410 00	.....
Kanawha.....	12,410 00	12,225 00	185 00	.....	12,725 00	11,115 00	1 610 00	.....	8,305 00	7,100 00	.....	1,205 00
Lewis.....	542 00	603 00	60 00	.....	31,523 00	30,232 00	1,290 00	.....	905 00	860 00	.....	45 00
Lincoln.....	210 00	210 00	0 00	.....	11,522 00	10,917 00	605 00	.....	.....	.....	.....	.....
Logan.....	282 00	210 00	.....	72 10	3,040 00	2,706 00	334 00	.....	150 00	201 00	50 00	.....
Marion.....	22,618 00	24,125 00	1,507 00	.....	51,737 00	51,512 00	225 00	.....	780 00	856 00	78 00	.....
Marshall.....	17,885 00	18 255 00	370 00	.....	23,710 00	24,455 00	745 00	.....	355 00	370 00	15 00	.....
Mason.....	13,515 00	14 340 00	795 00	.....	27,231 00	32,265 00	5,034 00	.....	1,015 00	570 00	.....	455 00
Mercer.....	1,885 00	1,885 00	.....	.....	4,230 00	4,230 00	.....	.....	135 00	165 00	.....	.....
Mtneer.....	16,125 00	16,645 00	520 00	.....	17,328 00	16,665 00	663 00	.....	1,610 00	1,825 00	145 00	.....
Monongalia.....	10,792 00	9,639 00	1,153 00	.....	51,762 00	53,011 00	1,249 00	.....	716 00	815 00	99 00	.....
Monroe.....	9,215 00	9,871 00	655 00	.....	25,897 00	22,922 00	2 975 00	.....	8,105 00	8,575 00	400 00	.....
Morgan.....	4,493 00	4,638 00	145 00	.....	16,303 00	14,500 00	1,803 00	.....	603 00	714 00	114 00	.....
McDowell.....	40 00	40 00	.....	.....	7,680 00	2,640 00	.....	.....	.....	.....	.....	.....
Nicholas.....	418 00	1,865 00	1,447 00	.....	10,331 00	12,012 00	1,709 00	.....	110 00	100 00	.....	10 00
Ohio.....	95,150 00	94,540 00	610 00	.....	37,075 00	37,235 00	160 00	.....	19,025 00	19,630 00	605 00	.....
Pendleton.....	705 00	685 00	20 00	.....	22,355 00	22 185 00	.....	160 00	.....	.....	.....	.....
Pleasants.....	4,145 00	4,085 00	60 00	.....	31,453 00	31,448 00	5 00	.....	591 00	534 00	.....	.....
Pocahontas.....	2,010 00	2,010 00	.....	.....	7,415 00	7,403 00	47 00	.....	165 00	195 00	.....	10 00
Preston.....	11,461 00	12,966 00	1,485 00	.....	31,058 00	31,058 00	.....	.....	375 00	375 00	.....	.....

TABLE V—Continued.

COUNTIES.	Value of Pianofortes and Melodeons not included in Stocks of Merchants and Manufacturers.				Value of Farming and Gardening Utensils and Implements of Agricultural Products and Products of Animals, not exempt from Taxation.				Value of all Gold and Silver Plate and Jewelry not included in Stocks of Merchants and Manufacturers.			
	1887	1888	Increase	Decrease	1887	1888	Increase	Decrease	1887	1888	Increase	Decrease
Putnam.....	\$ 6,390 00	\$ 6,410 00	\$ 110 00	\$ .....	\$ 7,185 00	\$ 6,020 00	\$ .....	\$ 1,165 00	\$ 515 00	\$ 485 00	\$ .....	\$ 20 00
Raleigh.....	1,505 00	1,655 00	60 00	.....	13,174 00	13,683 10	509 00	.....	75 10	105 00	30 00	.....
Randolph.....	1,495 00	1,665 00	60 00	.....	6,607 00	7,129 00	522 00	.....	.....	.....	.....	.....
Ritchie.....	8,850 00	8,940 00	.....	130 00	16,777 00	15,024 00	.....	1,753 00	485 00	885 00	.....	100 00
Roane.....	4,136 00	4,216 00	80 00	.....	12,518 00	15,724 00	3,206 00	.....	130 00	170 00	40 00	.....
Summers.....	7,005 00	7,710 00	705 00	.....	8,430 00	7,735 00	.....	715 00	185 00	245 00	60 00	.....
Taylor.....	27,865 00	28,175 00	310 00	.....	47,040 00	43,235 00	.....	3,805 00	1,785 00	1,750 00	.....	35 00
Tucker.....	985 00	800 00	415 00	.....	1,440 00	1,717 00	277 00	.....	.....	.....	.....	.....
Tyler.....	5,900 00	5,875 00	.....	125 00	21,730 00	21,280 00	.....	45 00	395 00	290 00	.....	115 00
Upshur.....	10,078 00	10,433 00	355 00	.....	15,713 00	4,208 00	.....	9,505 00	60 00	82 00	32 00	.....
Wayne.....	4,056 00	4,377 00	321 00	.....	21,683 00	18,918 00	.....	2,765 00	857 00	689 00	.....	171 00
Webster.....	805 00	968 00	163 00	.....	5,643 00	4,251 00	.....	1,392 00	29 00	27 00	.....	2 00
Wetzel.....	4,025 00	4,496 00	471 00	.....	16,179 00	16,112 00	.....	67 00	140 00	151 00	11 00	.....
Wirt.....	4,488 00	4,762 00	294 00	.....	4,677 00	5,014 00	334 00	.....	108 00	70 00	.....	38 00
Wood.....	40,230 00	40,170 00	.....	60 00	32,280 00	31,990 00	.....	290 00	8,175 00	7,965 00	.....	270 00
Wyoming.....	312 00	440 00	88 00	.....	2,703 00	2,991 00	108 00	.....	57 00	33 00	.....	24 00
Total.....	\$ 588,579 00	\$ 692,223 00	\$ 21,394 00	\$ 7,790 00	\$1,171,815 00	\$1,148,613 00	\$20,918 00	\$47,908 00	\$ 7,833 00	\$ 71,410 00	\$ 2,087 00	\$ 3,880 00

\*Personal Property books for 1888 for the counties of Mercer McDowell and Pocahontas not received in time for this report. Books for 1887 used for 1888.

TABLE V.—Continued.

COUNTIES.	Value of Household and Kitchen Furniture.				Value of Property and Capital, excluding Real Estate and articles exempt, but including money, credits and investments not exempt, due or not in or out of State, employed by any Corporation, firm or individual in any trade or business, after deducting debts allowed by Sections 52 and 65, Chapter 54, Acts 1887.				All money, and value of all credits and investments not otherwise assessed not exempt from taxation, due or not in or out of State, after deducting debts aforesaid.			
	1887	1888	Increase.	Decrease.	1887	1888	Increase.	Decrease.	1887	1888	Increase.	Decrease.
Barbour.....	\$ 40,701 00	\$ 41,890 00	\$ 388 00	\$ 388 00	\$ 5,292 00	\$ 7,556 00	\$ 2,264 00	\$ 2,264 00	\$ 182,101 00	\$ 189,747 00	\$ 7,646 00	\$ 7,646 00
Berkeley.....	107,124 00	161,525 00	54,401 00	5,399 00	257,245 00	3,950 00	3,693 00	253,552 00	189,700 00	358,275 00	168,575 00	168,575 00
Boone.....	34,892 00	35,758 00	866 00	866 00	11,852 00	700 00	11,152 00	11,152 00	22,704 00	36,728 00	14,024 00	14,024 00
Broxton.....	47,276 00	48,882 00	1,606 00	1,606 00	21,795 00	25,700 00	3,905 00	3,905 00	47,296 00	48,661 00	1,365 00	1,365 00
Brooks.....	58,335 00	57,390 00	945 00	945 00	181 00	140 00	41 00	41 00	207,450 00	226,655 00	119,205 00	119,205 00
Cabell.....	157,583 00	174,745 00	17,162 00	17,162 00	85,720 00	19,020 00	66,700 00	66,700 00	160,312 00	151,352 00	8,960 00	8,960 00
Calhoun.....	28,283 00	26,880 00	1,403 00	1,403 00	8 00	8 00	0 00	0 00	46,682 00	51,590 00	4,908 00	4,908 00
Clay.....	8,545 00	8,348 00	197 00	197 00	2,465 00	3,834 00	1,369 00	1,369 00	7,988 00	11,176 00	3,188 00	3,188 00
Dodds.....	41,369 00	45,748 00	4,379 00	4,379 00	17,775 00	47,150 00	29,375 00	29,375 00	87,392 00	96,699 00	9,307 00	9,307 00
Fayette.....	78,003 00	84,624 00	6,621 00	6,621 00	1,146 00	4,160 00	3,014 00	3,014 00	90,345 00	91,455 00	1,110 00	1,110 00
Gilmer.....	38,454 00	39,431 00	977 00	977 00	17,389 00	46,783 00	29,394 00	29,394 00	40,004 00	51,818 00	11,814 00	11,814 00
Grant.....	41,272 00	40,431 00	841 00	841 00	29,384 00	106,075 00	76,691 00	76,691 00	157,174 00	147,248 00	9,926 00	9,926 00
Greenville.....	125,199 00	152,853 00	27,654 00	27,654 00	94,384 00	2,100 00	92,284 00	92,284 00	375,390 00	387,519 00	12,129 00	12,129 00
Hampshire.....	110,350 00	111,085 00	735 00	735 00	2,100 00	2,100 00	0 00	0 00	302,570 00	281,505 00	21,065 00	21,065 00
Hancock.....	31,069 00	32,678 00	1,609 00	1,609 00	58,372 00	58,372 00	0 00	0 00	247,964 00	196,371 00	51,593 00	51,593 00
Hardy.....	71,074 00	70,819 00	255 00	255 00	49,598 00	257,275 00	207,677 00	207,677 00	312,541 00	320,384 00	7,843 00	7,843 00
Harrison.....	167,610 00	165,200 00	2,410 00	2,410 00	290,715 00	60,107 00	230,608 00	230,608 00	822,317 00	876,580 00	54,263 00	54,263 00
Jackson.....	75,650 00	80,780 00	5,130 00	5,130 00	68,800 00	60,107 00	8,693 00	8,693 00	99,330 00	94,490 00	4,840 00	4,840 00
Jefferson.....	219,900 00	217,845 00	2,055 00	2,055 00	88,210 00	405,185 00	316,975 00	316,975 00	538,964 00	522,538 00	16,426 00	16,426 00
Kanawha.....	208,678 00	261,641 00	52,963 00	52,963 00	58,210 00	405,185 00	346,975 00	346,975 00	302,680 00	163,545 00	139,135 00	139,135 00
Lewis.....	80,508 00	82,696 00	2,188 00	2,188 00	2,055 00	5,037 00	2,982 00	2,982 00	6,219 00	164,730 00	158,511 00	6,219 00
Lincoln.....	45,733 00	47,780 00	2,047 00	2,047 00	21,010 00	4,060 00	16,950 00	16,950 00	30,471 00	28,783 00	1,688 00	1,688 00
Logan.....	27,904 00	27,831 00	73 00	73 00	21,010 00	3,060 00	17,950 00	17,950 00	44,054 00	49,215 00	5,161 00	5,161 00
Marion.....	144,400 00	146,530 00	2,130 00	2,130 00	49,680 00	34,065 00	15,615 00	15,615 00	421,165 00	445,328 00	24,163 00	24,163 00
Marshall.....	100,395 00	100,460 00	65 00	65 00	103,760 00	161,610 00	57,850 00	57,850 00	324,895 00	336,495 00	11,600 00	11,600 00
Mason.....	107,678 00	105,590 00	2,088 00	2,088 00	90,915 00	190,100 00	99,185 00	99,185 00	551,315 00	492,510 00	58,805 00	58,805 00
Mercer.....	23,577 00	29,577 00	6,000 00	6,000 00	94,720 00	94,720 00	0 00	0 00	47,825 00	47,825 00	0 00	0 00
Mineral.....	109,905 00	110,210 00	305 00	305 00	16,155 00	52,060 00	35,905 00	35,905 00	227,415 00	218,800 00	8,615 00	8,615 00
Monongalia.....	110,783 00	107,240 00	3,543 00	3,543 00	26,165 00	17,145 00	9,020 00	9,020 00	450,12 00	417,229 00	32,891 00	32,891 00
Monroe.....	90,750 00	89,865 00	885 00	885 00	23,500 00	30,235 00	6,735 00	6,735 00	184,181 00	141,105 00	43,076 00	43,076 00
Morgan.....	69,762 00	75,912 00	6,150 00	6,150 00	20,010 00	18,610 00	1,400 00	1,400 00	63,929 00	67,898 00	3,969 00	3,969 00
McDowell.....	6,922 00	6,922 00	0 00	0 00	845 00	845 00	0 00	0 00	6,693 00	6,693 00	0 00	0 00
Nicholas.....	29,167 00	31,652 00	2,485 00	2,485 00	3,381 00	2,035 00	1,346 00	1,346 00	40,353 00	39,590 00	763 00	763 00

TABLE V—Continued.

COUNTIES.	Value of Household and Kitchen Furniture.				Value of Property and Capital, excluding Real Estate and articles exempt, but including money, credits and investments not exempt, due or not, in or out of State, employed by any corporation, firm or individual, in any trade or business, after deducting debts allowed by sections 52 & 53, chapter 54, Acts 1881				All money and value of all credits and investments not otherwise assessed not exempt from taxation, due or not in or out of State after deducting debts aforesaid.			
	1887	1888	Increase.	Decrease	1887	1888	Increase.	Decrease	1887	1888	Increase.	Decrease
Ohio.....	\$ 59,845 00	\$ 598,730 00	\$ 2,885 00	\$ 528 00	\$1,099,105 00	\$1,473,410 00	\$ 1,4305 00	.....	\$ 1,486,000 00	\$ 1,215,985 00	.....	\$ 270,035 00
Pendleton.....	36,718 00	36,190 00	.....	.....	2,585 00	4,640 00	2,055 00	.....	142,292 00	155,043 00	\$ 12,751 00	.....
Pleasant.....	35,841 00	36,950 00	1,056 00	.....	100 00	160 00	.....	.....	101,789 00	79,734 00	.....	22,055 00
*Pocahontas.....	32,298 00	32,288 00	.....	.....	20,280 00	18,699 00	.....	.....	53,9 00	53,900 00	.....	.....
Preston.....	64,745 00	85,806 00	1,091 00	.....	30,850 00	14,240 00	23,350 00	\$ 1,561 00	246,931 00	544,499 00	97,568 00	.....
Putnam.....	54,840 00	65,070 00	2,230 00	.....	.....	.....	.....	.....	54,560 00	51,665 00	.....	2,895 00
Raleigh.....	38,281 00	41,215 00	2,934 00	.....	.....	.....	.....	.....	83,518 00	81,999 00	.....	1,519 00
Randolph.....	23,478 00	21,777 00	1,289 00	.....	.....	.....	.....	.....	29,303 00	37,310 00	8,010 00	.....
Ritchie.....	69,481 00	70,916 00	1,435 00	.....	.....	.....	.....	.....	55,110 00	70,635 00	15,525 00	.....
Roane.....	41,098 00	43,199 00	2,101 00	.....	.....	.....	.....	.....	32,639 00	4,010 00	8,31 00	.....
Summers.....	162,125 00	140,855 00	4,250 00	.....	.....	.....	.....	.....	40,720 00	42,710 00	1,990 00	.....
Taylor.....	145,380 00	140,855 00	.....	4,525 00	220,990 00	229,815 00	8,835 00	385 00	298,4 0 00	317,9 0 00	19,470 00	.....
Tucker.....	11,397 00	8,822 00	.....	2,475 00	.....	2,760 00	2,760 00	.....	73,140 00	82,735 00	9,615 00	.....
Tyler.....	74,610 00	73,495 00	.....	1,115 00	.....	.....	.....	.....	141,303 00	130,000 00	.....	14,3 5 00
Upshur.....	53,821 00	51,444 00	623 00	.....	23,656 00	18,501 00	1,156 00	.....	16,208 00	151,563 00	15,643 00	.....
Wayne.....	99,384 00	100,017 00	633 00	.....	.....	.....	.....	.....	81,271 00	96,914 00	.....	644 00
Webster.....	12,630 00	14,778 00	848 00	.....	.....	.....	.....	.....	11,039 00	10,995 00	.....	1,994 00
Weitzel.....	47,180 00	47,157 00	.....	37 00	19,660 00	18,864 00	.....	6,814 00	84,101 00	82,110 00	.....	5,008 00
Wirt.....	27,617 00	29,593 00	1,979 00	.....	11,780 00	12,920 00	1,140 00	5,706 00	28,013 00	23,053 00	.....	6,135 00
Wood.....	247,535 00	250,155 00	2,620 00	.....	1,16,12 00	110,660 00	.....	15,525 00	889,960 00	83,725 00	.....	.....
Wyoming.....	15,821 00	15,502 00	.....	319 00	165 00	.....	.....	165 00	3,030 00	7,544 00	4,494 00	.....
Totals.....	\$4,565,167 00	\$4,631,543 00	\$ 104,454 00	\$ 37,294 00	\$2,971,033 00	\$3,553,466 00	\$ 660,833 00	\$372,450 00	\$10,266,338 00	\$10,257,151 00	\$ 728,289 00	\$ 767,443 00

\*Personal property books for 1888 for the counties of Mercer, McDowell and Pocahontas not received in time for this report. Books of 1887 used for 1888.

TABLE V.—Continued.

COUNTIES.	The Value of Toll Bridges and Ferries				The value of all Personal property not exempt from Taxation, not otherwise assessed, including stock held by any person in Bank doing business in the State.			
	1887	1888	Increase	Decrease.	1887	1888	Increase.	Decrease.
Barbour.....	\$ 120 00	\$ 60 00	.....	\$ 60 00	\$ 18,252 00	\$ 19,175 00	\$ 923 00	.....
Berkeley.....	.....	.....	.....	.....	144,325 00	143,275 00	.....	\$ 1,050 00
Boone.....	.....	.....	.....	.....	4,730 00	4,436 00	.....	294 00
Braxton.....	.....	.....	.....	.....	16,810 00	18,339 00	1,529 00	.....
Brooke.....	7,000 00	6,507 00	.....	.....	40,200 00	59,815 00	19,615 00	.....
Cabell.....	2,405 00	2,397 00	.....	8 00	11,990 00	44,761 00	32,804 00	.....
Calhoun.....	.....	415 00	\$ 4 50	.....	.....	1,140 00	.....	.....
Clay.....	.....	.....	.....	.....	3,761 00	3,813 00	52 00	.....
Doddsbridge.....	.....	.....	.....	.....	3,165 00	3,100 00	.....	65 00
Payette.....	1,900 00	.....	.....	1,600 00	2,810 00	1,175 00	1,635 00	1,630 00
Gilmer.....	.....	.....	.....	.....	17,536 00	17,157 00	.....	379 00
Grant.....	.....	.....	.....	.....	50 00	4,290 00	4,150 00	.....
Greenbrier.....	.....	.....	.....	.....	72 93	70,493 00	.....	2,430 00
Hampshire.....	.....	.....	.....	.....	12,230 00	.....	.....	12,230 00
Hancock.....	.....	.....	.....	.....	.....	.....	.....	.....
Hardy.....	2,800 00	1,700 00	.....	1,100 00	45,390 00	38,910 00	.....	6,480 00
Harrison.....	.....	5 00	5 00	.....	.....	.....	.....	.....
Jackson.....	300 00	880 00	580 00	.....	12,900 00	15,500 00	2,600 00	.....
Jefferson.....	12,400 00	12,400 00	.....	.....	.....	.....	.....	.....
Kanawha.....	10,500 00	1,400 00	.....	.....	1,170 00	2,000 00	830 00	1,593 00
Lewis.....	99,235 00	.....	.....	89,285 00	87,893 00	86,500 00	.....	212 00
Lincoln.....	.....	.....	.....	.....	4,807 00	4,595 00	.....	745 00
Logan.....	3,000 00	2,480 00	.....	580 00	1,495 00	750 00	.....	.....
Marion.....	1,400 00	.....	.....	.....	44,525 00	30,850 00	.....	13,675 00
Marshall.....	202,700 00	37,800 00	.....	165,100 00	11,410 00	12,190 00	1,480 00	.....
Mason.....	.....	.....	.....	.....	.....	.....	.....	.....
Mercer.....	.....	.....	.....	.....	22,750 00	22,750 00	.....	.....
Mineral.....	300 00	1,870 00	1,570 00	.....	110,490 00	114,610 00	4,150 00	.....
Monongalia.....	7,500 00	5,750 00	.....	1,550 00	181,455 00	182,185 00	.....	9,270 00
Monroe.....	250 00	700 00	450 00	.....	35,830 00	83,583 00	.....	2,247 00
Morgan.....	.....	.....	.....	.....	8,758 00	11,238 00	2,480 00	.....
McDowell.....	.....	.....	.....	.....	350 00	3 00	.....	.....
Nicholas.....	.....	.....	.....	.....	.....	3,410 00	3,410 00	.....
Ohio.....	208,500 00	201,000 00	.....	7,500 00	4,005 00	8,247 00	4,242 00	.....
Pendleton.....	.....	.....	.....	.....	.....	.....	.....	.....
Pleasants.....	520 00	825 00	305 00	.....	12,890 00	18,617 00	5,727 00	.....
Pocahontas.....	.....	.....	.....	.....	1,000 00	1,000 00	.....	.....

TABLE V.—Continued.

COUNTIES.	The Value of Toll Bridges and Ferries.				The value of all Personal property not exempt from taxation, not otherwise assessed, including stock held by any person in Bank doing business in the State.			
	1887	1888	Increase.	Decrease.	1887	1888	Increase.	Decrease.
Preston .....	3,600 00	3,550 00		\$ 50 00	\$ 100,000 00	\$ 250 00		\$ 97,750 00
Putnam .....	650 00	300 00		350 00				
Raleigh .....		250 00	250 00					
Randolph .....	35,000 00			350 00	5,845 00	23,535 00	17,710 00	
Ritchie .....		150 00	150 00					
Roane .....	185 00	30 00		155 00	2,100 00	4,385 00	2,405 00	
Summers .....					2,600 00	2,800 00	200 00	
Taylor .....	1,200 00	1,200 00						
Tucker .....								
Tyler .....								
Upshur .....	1,500 00	1,500 00			6,948 00	7,327 00	579 00	
Wayne .....					30 00			30 00
Webster .....								
Wetzel .....	1,140 00	1,750 00	610 00		22,289 00	24,032 00	1,743 00	
Wirt .....	2,500 00	2,500 00			98,100 00	113,100 00	14,970 00	
Wood .....	8 00			8 00	3,015 00	1,256 00		1,729 00
Wyoming .....								
Total .....	\$ 574,973 00	\$ 238,912 00	\$ 4,385 00	\$ 230,396 00	\$1,186,947 00	\$1,158,072 00	\$ 122,739 00	\$ 151,614 00

\*Personal property books for 1888 for the counties of Mercer, McDowell and Pocahontas not received in time for this report. Books of 1887 used for 1888.

TABLE V.—Continued.

COUNTIES.	Amount of average value of Personal Property listed by merchants, including dealers in live stock, &c.				Actual value of Capital employed or invested in trade or business by incorporated companies (except Railroad, Telegraph, Foreign Insurance and Express Companies).				Value of capital used by any individual or firm not incorporated in any trade or business.			
	1887	1888	Increase.	Decrease	1887	1888	Increase.	Decrease.	1887	1888	Increase.	Decrease.
Barbour.....	\$ 28,248 00	\$ 45,551 00	\$ 9,311 00	\$ 13,693 00	\$ 10,500 00	\$ 25,100 00	\$ 25,100 00	\$ 14,500 00	\$ 24,675 00	\$ 2,225 00	\$ 2,450 00	\$ 2,450 00
Berkeley.....	100,645 00	146,955 00				389,800 00	29,300 00		4,050 00	2,525 00		1,525 00
Boone.....									3,850 00	2,150 00		1,700 00
Braxton.....						37,000 00	3,150 00		82 00			82 00
Brooke.....						181,136 00	63,352 00		53,682 00	58,520 00	5,035 00	
Callwell.....	162,465 00	179,030 00	16,565 00		67,784 00				58,833 00	45,668 00		13,155 00
Calhoun.....	4,003 00	4,500 00		4,003 00	1,000 00			1,000 00	1,150 00	1,750 00	600 00	
Clay.....	87,980 00	88,431 00	451 00						17,588 00	17,151 00		437 00
Coddridge.....	80,080 00	87,615 00	7,515 00		19,050 00	9,050 00	950 00	10,000 00	44,735 00	43,690 00		1,045 00
Rayette.....	29,692 00	87,422 00	7,733 00			950 00			2,405 00	400 00		2,005 00
Gilmer.....	31,800 00	36,400 00	4,600 00		11,458 00	37,700 00	26,242 00					
Grant.....					32,200 00	33,000 00	800 00					
Greenville.....	28,920 00	26,210 00		2,710 00	76,770 00	100,045 00	23,275 00		30,175 00	26,906 00		3,179 00
Hancock.....	21,716 00	11,985 00		9,731 00					6,055 00	6,630 00	575 00	
Harley.....	1,750 00	15,000 00	13,250 00						118,012 00	171,132 00	53,180 00	
Harrison.....	40,180 00	45,100 00	4,920 00						1,100 00	1,200 00	100 00	
Jackson.....	63,995 00	91,500 00	27,505 00			1,300 00	1,300 00		19,230 00	21,635 00	2,455 00	
Jefferson.....	167,005 00	159,420 00		7,585 00	18,772 00	18,772 00			3,250 00	8,750 00	5,500 00	
Kanawha.....	485,380 00	40,185 00		445,145 00	61,845 00	30,040 00	31,845 00		68,005 00	822,535 00	253,980 00	
Lewis.....	82,840 00	89,648 00	6,808 00		75 00	1,607 00	1,532 00		25,160 00	28,621 00		1,589 00
Lincoln.....	4,050 00	3,240 00		810 00					11,290 00	13,848 00	2,568 00	
Logan.....	13,100 00	19,605 00	6,505 00		650 00			650 00	555 00	1,400 00	845 00	
Marion.....	145,655 00	146,225 00	570 00		150 00	3,400 00	3,250 00		23,530 00	25,975 00	2,445 00	
Marshall.....	96,380 00	98,000 00		380 00	2,000 00		2,000 00		26,485 00	23,770 00		1,715 00
Mason.....	19,410 00	20,820 00	1,410 00						16,950 00	20,840 00	3,890 00	
McMercer.....									82,310 00	82,310 00		
Mineral.....	13,710 00	12,760 00		950 00		8,240 00	8,240 00		122,925 00	133,245 00	10,320 00	
Monongalia.....	79,945 00	74,350 00		5,595 00					25,770 00	51,430 00	25,660 00	
Monroe.....	17,600 00	18,150 00	550 00		9,705 00		9,705 00		43,045 00	78,375 00	35,330 00	
Morgan.....	36,520 00	4,500 00		32,020 00					225 00	225 00		
McDowell.....	3,173 00	8,173 00										
Nichols.....	22,825 00	24,980 00	2,155 00									
Ohio.....	1,454,315 00	1,451,650 00		2,665 00	503,000 00	24,278 00	478,722 00		330,300 00	338,725 00	8,425 00	
Pendleton.....	21,850 00	22,300 00	280 00						5,620 00	5,650 00	30 00	
Pleasants.....	35,310 00	43,875 00	8,565 00			400 00	400 00		640 00	1,501 00	861 00	

TABLE V.—Continued.

COUNTIES.	Amount of average value of Personal Property listed by merchants, not including dealers in live stock, &c.				Actual value of Capital employed or invested in trade or business, by incorporated companies (except Railroad, Telegraph, Foreign Insurance and Express companies.)				Value of Capital used by any individual or firm not incorporated in any trade or business.			
	1887	1888	Increase.	Decrease	1887	1888	Increase.	Decrease.	1887	1888	Increase.	Decrease.
*Pocahontas.....	\$ 109,245 00	\$ 106,570 00	.....	\$ 2,675 00	.....	\$ 600 00	\$ 600 00	.....	\$ 31,353 00	\$ 31,353 00	.....	.....
Preston.....	66,560 00	49,420 00	.....	7,140 00	.....	.....	.....	.....	20,190 00	34,906 00	\$ 14,716 00	.....
Putnam.....	28,358 00	34,800 00	\$ 6,442 00	.....	.....	.....	.....	.....	9,140 00	9,695 00	855 00	.....
Raleigh.....	12,455 00	13,525 00	1,070 00	.....	.....	.....	.....	.....	2,930 00	5,495 00	2,565 00	.....
Randolph.....	96,780 00	9,065 00	.....	715 00	\$ 12,580 00	29,600 00	17,020 00	.....	62,930 00	41,025 00	.....	\$ 8,905 00
Ritchie.....	27,435 00	31,680 00	7,245 00	.....	.....	.....	.....	.....	3,500 00	.....	.....	8,250 00
Roane.....	65,195 00	71,585 00	6,390 00	.....	.....	500 00	500 00	.....	.....	.....	.....	.....
Summers.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Taylor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tucker.....	71,770 00	70,130 00	.....	940 00	.....	.....	.....	.....	.....	.....	.....	.....
Tyler.....	60,215 00	51,890 00	8,325 00	.....	.....	.....	.....	.....	35,135 00	37,705 00	2,570 00	.....
Upshur.....	27,534 00	21,387 00	.....	6,147 00	770 00	.....	\$ 760 00	.....	29,700 00	38,140 00	8,440 00	.....
Wayne.....	1,533 00	.....	.....	1,548 00	515 00	800 00	285 00	.....	5,705 00	7,825 00	2,120 00	.....
Webster.....	55,871 00	60,374 00	4,503 00	.....	.....	30 00	30 00	.....	.....	8,723 00	8,733 00	.....
Wetzel.....	13,16 00	27,057 00	13,895 00	.....	2,463 00	.....	.....	2,463 00	8,000 00	6,200 00	.....	1,800 00
Wirt.....	851,115 00	407,345 00	56,230 00	.....	559,210 00	544,105 00	.....	15,105 00	301 00	1,600 00	1,300 00	.....
Wood.....	4,975 00	6,915 00	1,940 00	.....	.....	.....	.....	.....	60,800 00	45,100 00	.....	15,800 00
Wyoming.....	.....	.....	.....	.....	.....	.....	.....	.....	266 00	265 00	59 00	.....
Totals.....	\$4,370,010 00	\$4,047,543 00	\$322,467 00	\$344,468 00	\$1,432,577 00	\$1,089,263 00	\$343,314 00	\$343,314 00	\$1,431,114 00	\$1,791,724 00	\$360,610 00	\$78,617 00

\*Personal property books for the year 1888 for the counties of Mercer, McDowell and Pocahontas not received in time for this report. Books of 1887 used for 1888.

TABLE V—Continued

COUNTIES.	Amount of all moneys and bonds or other evidence of debt under control of any person as receiver, commissioner or clerk of the court.				Total amount of all personal property under different heads.			
	1887	1888	Increase.	Decrease.	1887	1888	Increase.	Decrease.
Barbour.....	\$ 3,500 00	1,000 00		\$ 2,500 00	\$ 697,728 00	739,574 00	\$ 41,846 00	
Berkeley.....	28,440 00	38,890 00	\$ 10,240 00		1,368,675 00	1,319,260 00		\$ 30,455 00
Boone.....	8,340 00	3,790 00	4,550 00		208,115 00	215,814 00	7,709 00	
Branton.....	10,347 00	11,348 00	1,001 00		385,914 00	397,702 00	12,588 00	
Burns.....					6,414 00	755,575 00	141,435 00	
Cabel.....					941,435 00	1,054,781 00	112,346 00	
Caloun.....	7,386 00	7,816 00	420 00		221,832 00	240,453 00	19,121 00	
Clay.....				53 00	85,297 00	87,369 00	2,072 00	
Dodridge.....	1,172 00	3,089 00	1,917 00		464,373 00	489,280 00	24,907 00	
Kayette.....	2,900 00	12,080 00	9,180 00		558,165 00	562,845 00	4,680 00	
Kayote.....	705 00	8,705 00	8,000 00		341,879 00	377,500 00	35,621 00	
Gilmer.....	14,744 00	13,590 00		1,154 00	538,169 00	577,354 00	39,185 00	
Greenbrier.....		1,190 00	1,190 00		1,396,745 00	1,384,381 00		11,864 00
Hampshire.....	18,550 50	39,015 00	20,465 00		1,988,930 00	1,908,410 00	19,480 00	
Hancock.....					575,819 00	549,589 00	23,770 00	
Hardy.....	4,897 00	26,148 00	21,281 00		896,096 00	879,077 00		17,019 00
Harrison.....	1,340 00			1,340 00	2,165,023 00	2,258,510 00	93,487 00	
Jackson.....	1,000 00			1,000 00	649,410 00	700,210 00	50,800 00	
Jefferson.....	61,841 00	30,915 00		30,926 00	1,729,542 00	1,656,324 00		73,258 00
Kanawha.....	59,860 00	30,580 00		29,280 00	1,837,424 00	1,796,435 00		7,994 00
Lewis.....	1,885 00	1,835 00		50 00	935,663 00	943,957 00	8,294 00	
Lincoln.....	500 00				277,321 00	287,927 00	10,606 00	
Logan.....		600 00	600 00		250,968 00	242,461 00		8,507 00
Marion.....	95,707 00	88,461 00		7,246 00	1,601,161 00	1,613,248 00	12,087 00	
Marshall.....		1,550 00	1,550 00		1,140,175 00	1,224,355 00	75,180 00	
Mason.....					1,382,675 00	1,240,690 00		162,165 00
*Mercer.....	200 00	200 00			421,675 00	421,675 00		
Mineral.....	45,220 00	103,180 00	57,960 00		9,884,455 00	1,015,280 00	86,415 00	
Monongalia.....	1,952 00	2,600 00	648 00		1,478,315 00	1,424,842 00		53,473 00
Monroe.....	7,820 00	83,850 00	76,030 00		8,207,001 00	810,845 00		9,856 00
Morgan.....	2,550 00	2,425 00		125 00	411,197 00	421,776 00	10,579 00	
*McDowell.....					67,407 00	67,407 00		
Nicholas.....	567 00			567 00	30,228 00	328,312 00	19,083 00	
Ohio.....	17,600 00	8,940 00		8,660 00	6,206,310 00	6,085,260 00		181,050 00
Pendleton.....					488,715 00	506,755 00	18,040 00	
Pleasants.....		6 00	600 00		351,892 00	355,919 00	4,027 00	
*Pocahontas.....					392,470 00	392,470 00		
Preston.....	14,164 00	27,389 00	13,285 00		1,090,694 00	1,099,277 00	88,583 00	

TABLE V—Continued.

COUNTIES.	Amount of all moneys and bonds or other evidence of debt under control of any person as receiver, commissioner or clerk of the court.				Total amount of all personal property under different heads.			
	1887	1883	Increase.	Decrease	1887	1888	Increase.	Decrease.
Putnam.....	\$.....	\$.....	\$.....	\$.....	\$ 365 125 00	\$ 377 585 00	\$ 12 460 00	\$.....
Raleigh.....	.....	.....	.....	.....	335 562 00	349 649 00	14 087 00	.....
Randolph.....	.....	.....	.....	.....	236 142 00	239 291 00	3 149 00	.....
Ritchie.....	.....	.....	.....	.....	631 191 00	681 550 00	50 359 00	.....
Roane.....	.....	.....	.....	.....	372 695 00	403 102 00	30 407 00	.....
Summers.....	.....	.....	.....	.....	342 785 00	390 835 00	48 050 00	.....
Taylor.....	9 335 00	12 440 00	3 105 00	.....	1 124 080 00	1 453 350 00	329 270 00	.....
Tucker.....	51 910 00	48 510 00	.....	3 400 00	1 125 515 00	1 311 645 00	186 130 00	.....
Tyler.....	.....	.....	.....	.....	656 005 00	627 140 00	28 865 00	.....
Upshur.....	.....	.....	.....	.....	618 885 00	627 390 00	8 495 00	.....
Wayne.....	11 235 00	8 675 00	.....	2 560 00	111 936 00	110 670 00	2 266 00	.....
Webster.....	135 00	901 00	766 00	.....	493 493 00	484 587 00	8 906 00	.....
Wetzel.....	1 580 00	.....	.....	1 580 00	246 685 00	268 428 00	21 743 00	.....
Wirt.....	1 080 00	.....	.....	1 080 00	2 385 620 00	2 403 643 00	18 025 00	.....
Wood.....	400 00	400 00	.....	.....	109 425 00	115 350 00	5 925 00	.....
Wyoming.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$ 483 835 00	\$ 620 492 00	\$ 228 618 00	\$ 91 971 00	\$ 43 978 803 00	\$ 44 463 225 00	\$ 1 137 120 00	\$ 646 698 00

\*Personal Property books for 1883 for the counties of Mercer, McDowell and Pocahontas not received in time for this report. Books of 1887 used for 1888.

TABLE V—Continued.

COUNTIES.	Number of Acres of Land.			Average Value per Acre including Building.			Average Value per Acre.			Value of Buildings on Land.			
	1887	1888	In-crease.	De-crease.	1887	1888	Inc.	Dec.	1887	1888	Inc.	Dec.	1887
Barbour.....	224,892	223,654	.....	1,148	\$ 8.98	\$ 9.05	07	.....	\$ 8.82	\$ 8.09	04	.....	208,957 00
Berkeley.....	185,464	189,615	.....	949	16 01	16 25	21	.....	12 82	12 26	04	.....	728,115 00
Boone.....	385,776	380,651	.....	78,125	1 19	1 37	18	.....	2 82	1 21	15	.....	776,243 00
Braxton.....	390,981	332,529	1,548	.....	2 82	2 65	17	.....	1 06	1 21	.....	.....	48,000 00
Brooke.....	57,157	57,179	22	.....	93 62	93 66	04	.....	29 60	29 51	09	.....	39,129 00
Cabell.....	176,446	181,801	8,355	.....	6 43	6 78	30	.....	5 69	6 01	32	.....	81,478 00
Calhoun.....	160,793	155,500	.....	5,293	3 61	3 66	05	.....	3 39	3 38	01	.....	133,970 00
Clay.....	225,249	202,266	1,306	.....	1 45	1 50	05	.....	1 37	1 38	01	.....	96,340 00
Doddridge.....	251,620	249,986	.....	944	7 15	7 03	12	.....	6 83	6 67	16	.....	16,435 00
Fayette.....	422,577	417,765	.....	4,812	4 40	4 57	.....	.....	3 89	3 62	27	.....	75,287 00
Gilmer.....	326,694	327,300	706	.....	4 40	4 40	01	.....	2 03	2 13	04	.....	327,702 00
Grant.....	410,895	417,062	.....	182,006	4 78	4 44	34	.....	3 51	3 66	11	.....	77,900 00
Greenbrier.....	53,365	53,352	.....	13	28 24	28 67	43	.....	22 47	22 55	08	.....	171,325 00
Hancock.....	361,643	361,586	.....	57	5 02	5 07	05	.....	4 21	4 24	03	.....	705,082 00
Harrison.....	265,773	266,205	432	.....	10 49	10 52	03	.....	17 13	17 14	01	.....	319,506 00
Jackson.....	293,067	294,589	.....	478	7 23	7 52	29	.....	6 65	6 69	04	.....	412,020 00
Jefferson.....	129,181	127,369	.....	1,811	81 29	81 91	62	.....	24 08	24 46	34	.....	308,046 00
Kanawha.....	246,808	249,114	7,706	.....	6 27	6 40	13	.....	5 20	5 12	08	.....	626,010 00
Lewis.....	374,469	328,927	2,308	.....	8 61	8 52	12	.....	7 84	7 83	01	.....	236,100 00
Lincoln.....	498,912	467,118	.....	45,542	2 43	2 52	09	.....	2 20	2 32	12	.....	95,280 00
Logan.....	204,380	201,819	439	.....	14 01	14 00	01	.....	11 81	11 30	51	.....	612,655 00
Marion.....	191,543	197,187	2,533	.....	18 81	19 03	22	.....	16 85	17 00	15	.....	171,797 00
Marshall.....	267,884	270,417	2,533	.....	2 61	2 62	01	.....	1 43	1 43	01	.....	66,213 00
Mason.....	246,118	249,138	3,020	.....	12 35	13 08	73	.....	11 14	11 86	72	.....	44,434 00
Mercer.....	205,431	205,149	.....	302	7 69	7 64	04	.....	6 45	6 45	05	.....	457,639 00
Mineral.....	231,161	232,203	.....	1,048	13 13	13 21	08	.....	11 51	11 63	12	.....	385,449 00
Monongalia.....	235,499	286,828	.....	3,064	7 10	7 32	22	.....	6 86	6 84	02	.....	378,641 00
Monroe.....	143,382	146,466	.....	3,064	4 32	4 31	01	.....	5 89	5 84	05	.....	829,300 00
Morgan.....	503,173	515,484	.....	12,811	4 32	4 31	01	.....	2 88	3 54	66	.....	324,580 00
McDowell.....	427,252	389,430	.....	8,671	7 10	7 32	22	.....	5 89	5 84	05	.....	88,940 00
Nicholas.....	65,083	65,159	76	.....	4 32	4 31	01	.....	2 88	3 54	12	.....	241,735 00
Ohio.....	454,432	454,106	.....	58,062	1 46	1 59	13	.....	1 18	1 28	10	.....	386,865 00
Pendleton.....	84,179	83,954	.....	225	40 11	42 21	10	.....	33 46	33 51	05	.....	397,500 00
Pleasants.....	608,653	608,653	.....	.....	2 48	2 49	01	.....	2 13	2 14	01	.....	1,083,719 00
Pocahontas.....	391,513	400,827	9,314	.....	5 69	5 62	07	.....	4 19	4 19	02	.....	359,314 00
Preston.....	226,827	320,660	93,833	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	26,744 00
Putnam.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	1,287 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	8,893 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	8,291 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	116,965 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	1 5,750 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	531,740 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	159,232 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	158,122 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	81,520 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	81,551 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	140,045 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	140,045 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	343,810 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	123,466 00
.....	.....	.....	.....	.....	7 11	4 65	26	.....	2 19	2 19	02	.....	6,935 00

**TABLE V—Continued.**

COUNTIES.	Amount of all moneys and bonds or other evidence of debt under control of any person as receiver, commissioner or clerk of the court.				Total amount of all personal property under different heads.			
	1887	1883	Increase.	Decrease	1887	1888	Increase.	Decrease.
Putnam	\$ 483,885 00	\$ 620,482 00	\$ 228,618 00	\$ 91,971 00	\$ 43,978,803 00	\$ 44,466,225 00	\$ 113,712 00	\$ 646,698 00
Personal Property books for 1883 for the counties of Mercer, McDowell and Pocahontas not received in time for this report. Books of 1887 used for 1888.								
Raleigh	11,285 00	8,675 00			365,125 00	377,585 00	12,460 00	
Randolph	135 00	901 00	766 00		935,562 00	339,410 00	14,087 00	
Richie	1,580 00			1,580 00	226,142 00	239,291 00	13,149 00	
Roane	1,600 00			1,600 00	681,551 00	681,551 00	50,359 00	
Summers	9,335 00	12,440 00	3,105 00		372,199 00	403,102 00	30,407 00	
Taylor	51,910 00	48,510 00		3,400 00	342,785 00	260,735 00	18,050 00	
Tucker					1,194,080 00	1,145,355 00	21,200 00	
Tyler					125,515 00	131,945 00	6,130 00	
Upshur					636,005 00	627,140 00		28,865 00
Wayne					613,531 00	607,729 00	17,199 00	
Webster				2,500 00	618,895 00	627,390 00	8,495 00	
Wetzel					111,936 00	110,670 00		1,266 00
Wirt					493,463 00	484,367 00		10,928 00
Wood					246,685 00	203,128 00	19,743 00	
Wyoming					2,385,640 00	2,403,945 00	18,025 00	
					109,425 00	115,350 00	5,925 00	
Totals	\$ 483,885 00	\$ 620,482 00	\$ 228,618 00	\$ 91,971 00	\$ 43,978,803 00	\$ 44,466,225 00	\$ 113,712 00	\$ 646,698 00

TABLE V—Continued.

COUNTIES.	Number of Acres of Land.			Average Value per Acre including Building.			Average value per Acre.			Value of Buildings on Land.			
	1887	1888	In-crease.	De-crease.	1887	1888	Inc.	Dec.	\$	1887	1888	Increase.	Decrease
Barbour.....	224,802	223,654	1,148	.....	8.98	9.05	07	.....	\$	208,937 00	215,389 00	6,452 00	.....
Berkeley.....	195,464	189,515	5,949	.....	16.01	16.25	21	.....	06	728,115 00	776,243 00	48,128 00	.....
Boone.....	385,776	397,651	78,125	.....	1.19	1.37	18	.....	15	43,520 00	48,000 00	4,480 00	320 00
Brexiton.....	330,681	332,520	1,548	.....	2.83	2.65	17	.....	22	89,129 00	85,878 00	3,251 00	.....
Brooks.....	57,157	57,179	22	.....	31.62	35.66	04	.....	09	844,061 00	831,478 00	12,583 00	.....
Cabell.....	176,446	181,801	8,855	.....	6.43	6.78	30	.....	32	131,016 00	133,970 00	2,954 00	.....
Calhoun.....	160,793	155,500	5,293	.....	3.61	3.66	05	.....	.....	86,340 00	40,993 00	4,347 00	.....
Clay.....	225,249	226,555	1,306	.....	1.45	1.50	05	.....	01	16,435 00	16,085 00	350 00	.....
Doddridge.....	203,210	202,268	944	.....	7.15	7.08	.....	.....	16	327,702 00	363,827 00	36,125 00	.....
Fayette.....	422,577	417,765	4,812	.....	4.66	4.57	.....	.....	27	77,900 00	70,025 00	7,875 00	.....
Gilmer.....	251,620	249,986	1,634	.....	2.40	2.40	01	.....	04	16,887 00	171,325 00	2,438 00	.....
Grant.....	326,594	327,390	796	.....	4.42	4.50	08	.....	75	705,682 00	511,576 00	194,106 00	.....
Greenbrier.....	410,895	417,895	182,006	.....	4.78	4.44	34	.....	11	412,920 00	325,510 00	87,410 00	.....
Hancock.....	53,365	58,352	13	.....	28.24	26.67	43	.....	08	308,046 00	319,506 00	11,460 00	.....
Hardy.....	381,643	381,586	57	.....	5.02	5.07	05	.....	.....	299,309 00	304,732 00	5,423 00	.....
Harrison.....	295,773	296,205	432	.....	19.49	19.52	08	.....	03	626,010 00	633,530 00	7,520 00	.....
Jackson.....	293,067	294,589	1,522	.....	7.23	7.52	29	.....	04	230,810 00	296,100 00	65,290 00	.....
Jefferson.....	129,181	127,369	1,811	.....	31.20	31.91	62	.....	34	831,278 00	857,280 00	26,002 00	.....
Kanawha.....	547,859	555,565	7,706	.....	6.27	6.40	13	.....	08	538,220 00	612,655 00	74,435 00	.....
Lewis.....	246,808	246,114	2,308	.....	8.61	8.52	09	.....	01	179,385 00	171,797 00	7,588 00	.....
Lincoln.....	374,469	328,927	45,542	.....	2.43	2.52	09	.....	12	72,750 00	66,218 00	6,532 00	.....
Logan.....	498,912	467,118	31,794	.....	1.62	2.53	1.01	.....	12	45,915 00	44,434 00	1,481 00	.....
Marion.....	204,380	201,819	439	.....	14.01	14.00	01	.....	51	419,404 00	457,639 00	38,235 00	.....
Marshall.....	287,884	190,187	1,356	.....	18.81	19.03	22	.....	15	378,641 00	385,440 00	6,799 00	.....
Mason.....	246,118	249,138	2,533	.....	12.35	13.08	73	.....	72	324,800 00	320,300 00	4,500 00	.....
Mercer.....	287,884	270,417	3,020	.....	2.61	2.62	01	.....	05	73,400 00	88,940 00	15,540 00	.....
Mineral.....	205,411	205,149	302	.....	7.60	7.64	04	.....	12	237,120 00	244,735 00	7,615 00	.....
Monroe.....	231,161	233,293	1,043	.....	13.13	13.21	08	.....	35	385,965 00	387,500 00	1,535 00	.....
Monrovia.....	295,499	296,828	3,064	.....	7.10	7.32	22	.....	99	1,083,719 00	1,207,355 00	123,636 00	.....
Morgan.....	143,382	146,466	8,671	.....	4.32	4.31	01	.....	01	207,735 00	207,735 00	0 00	.....
McDowell.....	503,173	515,494	12,311	.....	6.61	6.67	02	.....	01	8,893 00	8,291 00	602 00	.....
Nicholas.....	427,292	389,430	58,062	.....	1.46	1.59	1.02	.....	01	1,575 00	116,965 00	1,215 00	.....
Ohio.....	65,083	65,159	76	.....	40.11	42.21	10	.....	05	1,514 00	536,740 00	25,600 00	.....
Pendleton.....	454,432	454,106	326	.....	2.48	2.40	01	.....	01	159,232 00	158,122 00	1,110 00	.....
Pleasanton.....	84,179	83,954	225	.....	8.79	8.84	15	.....	01	81,520 00	81,551 00	31 00	.....
*Pocahontas.....	608,653	608,653	.....	.....	2.62	2.42	2.19	.....	02	140,045 00	140,045 00	0 00	.....
Preston.....	391,513	400,827	9,314	.....	5.09	4.83	26	.....	02	859,030 00	313,810 00	545,220 00	.....
Putnam.....	226,827	320,680	93,853	.....	7.11	4.65	2.46	.....	2.31	123,486 90	129,401 00	5,914 10	.....

TABLE V—Continued.

COUNTIES.	Number of Acres of Land.				Average Value per Acre including Building.				Average value per Acre.				Value of Buildings on Lands.			
	1887	1888	In-crease.	De-crease.	1887	1888	Inc.	Dec.	1887	1888	Inc	Dec	1887	1888	Increase.	Decrease.
Raleigh.....	428,774	370,828	.....	55,951	\$ 1 64	\$ 1 90	26	.....	\$ 1 48	\$ 1 81	33	.....	\$ 68,773 00	\$ 67,378 00	.....	\$ 1,395 00
Randolph.....	580,593	649,070	68,477	.....	1 75	1 90	15	.....	1 67	1 68	.....	01	67,002 00	65 153 00	.....	1,849 00
Ritchie.....	313,714	313,414	.....	300	5 51	5 58	05	.....	4 99	4 95	.....	04	183,080 00	183,029 00	\$ 5,249 00	.....
Roane.....	293,294	283,190	.....	104	3 47	3 46	.....	01	3 18	3 15	02	.....	98,776 00	90,611 00	.....	9,165 00
Summers.....	217,677	216,988	.....	688	2 26	2 68	42	.....	2 21	2 21	.....	.....	112,705 00	102,715 00	.....	10,190 00
Taylor.....	111,924	112,125	201	.....	15 26	15 21	05	.....	12 10	12 99	89	.....	252,630 00	253,580 00	5,950 00	.....
Tucker.....	270,259	262,488	.....	7,771	1 83	1 67	16	.....	1 50	1 53	03	.....	30,617 00	36,842 00	6,225 00	.....
Tyler.....	164,617	164,646	29	.....	8 40	8 54	14	.....	7 61	7 62	01	.....	180,443 00	188,42 00	7,978 00	.....
Upshur.....	272,597	261,058	.....	11,539	6 73	6 88	15	.....	6 25	6 41	16	.....	128,436 00	120,845 00	.....	7,591 00
Wayne.....	387,263	338,025	.....	58,238	3 98	4 46	48	.....	3 96	4 16	20	.....	107,871 00	102,881 00	.....	4,990 00
Webster.....	1,013,920	707,379	.....	306,541	7 80	7 75	14	.....	5 68	7 11	13	.....	31,320 00	80,375 00	.....	945 00
Wetzel.....	230,527	220,581	.....	9,996	7 90	8 06	26	.....	7 13	7 32	19	.....	165,590 00	164,290 00	.....	1,300 00
Wirt.....	150,916	151,483	567	.....	6 04	6 82	24	.....	5 57	5 78	31	.....	76,568 00	81,313 00	4,745 00	.....
Wood.....	228,149	228,236	.....	890	14 25	14 28	03	.....	11 99	11 88	.....	06	519 150 00	535 190 00	16,040 00	.....
*Wyoming.....	388,219	388,219	.....	.....	14 90	14 90	.....	.....	89	89	.....	.....	6,675 00	6,675 00	.....	.....
Total.....	16,578,725	15,924,492	224,328	878,571	\$449 68	\$451 17	12 29 3 49	\$377 48	\$377 45	7 32 7 35	\$12,469,965 00	\$13,182,327 00	\$1,055,181 00	\$ 382,839 00	.....	.....

\*Land books for 1888 for the counties of Focahontas and Wyoming not received in time for this report. Books of 1887 used for 1888.

TABLE V.—Continued.

COUNTIES.	VALUE OF BUILDINGS ON LOTS.				VALUE OF TOWN LOTS WITHOUT BUILDINGS.			
	1887	1888	Increase	Decrease	1887	1888	Increase	Decrease
Barbour .....	\$ 49,644 00	\$ 51,205 00	\$ 1,561 00	.....	\$ 22,787 00	\$ 23,060 00	\$ 273 00	.....
Berkeley .....	917,374 00	936,167 00	18,793 00	.....	855,251 00	860,808 00	5,557 00	\$ 4,443 00
Boone .....	23,943 00	22,298 00	1,645 00	\$ 1,675 00	7,562 00	7,687 00	125 00	.....
Braxton .....	24,865 00	231,610 00	3,125 00	.....	101,882 00	101,882 00	.....	975 00
Brooke .....	462 00	967,445 00	125,445 00	.....	788,783 00	698,880 00	89,903 00	92,365 00
Cabell .....	10,255 00	10,800 00	545 00	.....	3,363 00	3,363 00	.....	64 00
Calhoun .....	1,500 00	24,000 00	1,000 00	.....	1,192 00	1,192 00	.....	5 00
Clay .....	3,500 00	34,245 00	855 00	.....	20,580 00	21,587 00	794 00	.....
Coddridge .....	13,500 00	27,338 00	1,340 00	100 00	6,623 00	5,867 00	756 00	.....
Coyette .....	26,000 00	54,228 00	2,627 00	.....	10,132 00	10,212 00	80 00	.....
Cramer .....	57,500 00	54,228 00	2,627 00	.....	6,744 00	6,757 00	13 00	.....
Grant .....	197,636 00	276,982 00	6,716 00	.....	70,032 00	87,158 00	17,126 00	.....
Gretnoria .....	105,713 00	101,733 00	6,040 00	21,900 00	24,000 00	19,180 00	4,820 00	4,600 00
Hamshire .....	125,700 00	127,200 00	1,500 00	.....	34,088 00	39,374 00	5,286 00	.....
Harley .....	135,080 00	126,705 00	2,725 00	.....	33,858 00	34,927 00	1,069 00	881 00
Harrison .....	1,049,727 00	1,051,930 00	56,327 00	.....	337,555 00	358,755 00	21,200 00	.....
Jefferson .....	1,049,727 00	1,051,930 00	56,327 00	.....	40,300 00	70,586 00	1,286 00	.....
Kanawha .....	141,767 00	148,382 00	2,108 00	.....	241,171 00	715,970 00	474,800 00	46 00
Kearney .....	18,490 00	16,105 00	2,375 00	.....	113,788 00	116,625 00	2,837 00	301 00
Lincoln .....	19,300 00	19,400 00	100 00	2,375 00	4,910 00	8,055 00	3,145 00	.....
Logan .....	361,093 00	351,293 00	9,800 00	10,310 00	123,549 00	18,280 00	105,269 00	290 00
Marion .....	651,090 00	690,660 00	39,570 00	.....	140,670 00	134,864 00	5,806 00	.....
Marshall .....	447,229 00	443,164 00	4,065 00	.....	253,225 00	252,923 00	302 00	5,302 00
Mason .....	17,435 00	27,75 00	9,740 00	.....	4,068 00	4,545 00	477 00	.....
Mercer .....	458,225 00	472,745 00	14,520 00	.....	230,145 00	232,365 00	2,220 00	.....
Mineral .....	230,800 00	234,845 00	4,045 00	.....	1,149,303 00	112,519 00	1,036 00	.....
Monongalia .....	114,825 00	113,845 00	4,485 00	.....	21,092 00	12,427 00	8,665 00	.....
Monroe .....	145,063 00	145,718 00	655 00	980 00	39,177 00	40,213 00	1,036 00	.....
Morgan .....	1,635 00	1,635 00	.....	.....	2,060 00	455 00	1,605 00	1,635 00
McDowell .....	9,115 00	9,015 00	100 00	.....	5,627 00	5,727 00	100 00	.....
Ohio .....	7,576,800 00	7,754,970 00	178,280 00	.....	3,163,250 00	3,060,220 00	103,030 00	73,030 00
Pendleton .....	20,410 00	20,400 00	10 00	5,645 00	5,645 00	5,595 00	50 00	50 00
Pleasants .....	34,851 00	38,576 00	4,225 00	.....	15,093 00	12,968 00	2,125 00	2,035 00
Pocahontas .....	5,930 00	5,930 00	.....	2,690 00	2,690 00	2,690 00	.....	.....
Preston .....	217,618 00	223,178 00	5,560 00	.....	57,917 00	82,432 00	24,515 00	.....
Putnam .....	59,385 00	58,226 00	1,159 00	1,189 00	26,300 00	25,417 00	883 00	883 00
Raleigh .....	9,015 00	8,850 00	165 00	210 00	3,205 00	3,245 00	40 00	.....

TABLE V.—Continued.

COUNTIES.	VALUE OF BUILDINGS ON LOTS.				VALUE OF TOWN LOTS WITHOUT BUILDINGS			
	1887	1888	Increase.	Decrease.	1887	1888	Increase.	Decrease.
Bandolph.....	\$ 34,900 00	\$ 34,800 00	\$ 500 00	.....	\$ 9,805 00	\$ 10,155 00	\$ 350 00	.....
Battle.....	56,100 00	55,800 00	.....	249 00	14,885 00	14,640 00	.....	245 00
Boone.....	24,025 00	25,052 00	1,027 00	.....	11,125 00	11,175 00	50 00	.....
Summers.....	139,192 00	154,475 00	15,283 00	.....	40,680 00	40,610 00	.....	70 00
Taylor.....	518,420 00	516,250 00	.....	2,170 00	251,460 01	252,870 00	1,410 00	.....
Tucker.....	48,765 00	52,265 00	.....	11,500 00	12,858 00	19,100 00	6,242 00	.....
Tyler.....	67,435 00	67,135 00	.....	300 00	40,355 00	39,870 00	.....	485 00
Usher.....	22,401 00	23,703 00	902 00	.....	51,800 00	168,551 00	116,751 00	.....
Wayne.....	68,385 00	94,735 00	6,350 00	.....	72,289 00	71,770 00	.....	519 00
Webster.....	5,715 00	5,825 00	.....	380 00	1,276 00	1,275 00	.....	.....
Weitzel.....	27,850 00	54,225 00	26,375 00	.....	61,225 00	34,525 00	.....	26,700 00
Wirt.....	64,939 00	73,449 00	8,510 00	.....	28,010 00	25,110 00	.....	2,900 00
Wood.....	1,170,840 00	1,298,965 00	128,125 00	.....	1,001,030 00	972,565 00	.....	28,465 00
*Wyoming.....	6,420 00	6,420 00	.....	.....	1,260 00	1,260 00	.....	.....
Total.....	\$ 18,165,503 00	\$ 18,795,076 00	\$ 687,036 00	\$ 57,463 00	\$ 8,821,519 00	\$ 8,776,399 00	\$ 196,080 00	\$ 214,200 00

\*Land books for 1888 for the counties of Pocahontas and Wyoming not received in time for this report. Books of 1887 used for 1888.

TABLE V.—Continued.

COUNTIES.	VALUE OF LAND WITHOUT BUILDINGS.				TOTAL VALUE OF LAND, LOTS AND BUILDINGS.			
	1887	1888	Increase.	Decrease.	1887	1888	Increase.	Decrease.
Barbour.....	1,809,046 01	1,809,888 00	\$ 842 00	\$	\$ 2,090,414 00	2,090,522 00	9,108 00	
Berkeley.....	2,406,472 00	2,384,466 00	22,006 00		4,407,412 00	4,447,684 00	40,272 00	
Boone.....	406,877 00	375,070 10	31,807 00		455,897 00	423,070 00	32,827 00	
Braxton.....	894,321 00	826,487 00	67,834 00		964,955 00	912,318 00	52,637 00	
Brown.....	1,619,917 00	1,687,813 00	2,104 00		2,868,914 00	2,892,481 00	5,511 00	
Calhoun.....	1,004,219 00	1,110,270 00	106,051 00		2,786,500 00	2,929,665 00	143,065 00	
Clay.....	544,894 00	528,671 00	16,223 00		591,849 00	583,280 00	11,569 00	
Doddridge.....	309,459 00	314,371 00	4,912 10		328,751 00	331,408 00	5,657 00	
Fayette.....	1,377,863 00	1,340,238 00	37,625 00		1,576,940 00	1,477,513 00	99,427 00	
Gilmer.....	1,645,365 00	1,544,058 00	101,327 00		1,982,009 00	1,926,782 00	55,227 00	
Grant.....	525,247 00	532,276 00	7,029 00		639,367 00	630,851 00	8,516 00	
Greenbrier.....	1,269,284 10	1,300,465 00	1,177 00		1,528,310 00	1,582,772 00	54,462 00	
Hampshire.....	2,874,812 00	3,970,876 00	1,096,064 00		3,917,772 00	4,846,572 00	928,800 00	
Hancock.....	1,108,864 00	1,230,318 00	4,454 00		2,167,865 00	1,974,451 00	193,414 00	
Hardy.....	1,525,557 00	1,529,965 00	4,408 00		1,651,709 00	1,673,951 00	22,242 00	
Harrison.....	4,554,101 00	4,559,289 00	5,188 00		6,247,426 00	6,294,824 00	47,398 00	
Jackson.....	1,972,263 00	1,970,304 00	1,959 00		2,407,253 00	2,413,765 00	6,512 00	
Jefferson.....	3,111,808 10	3,113,329 00	5,979 00		4,888,194 00	4,969,500 10	71,306 00	
Kanawha.....	2,849,681 00	2,841,430 00	8,251 00		5,213,894 00	5,228,985 00	24,991 00	
Lewis.....	1,943,147 00	1,950,769 00	7,622 00		2,378,025 00	2,387,603 00	9,578 00	
Lincoln.....	840,558 00	761,125 00	79,433 00		846,688 00	854,488 00	8,800 00	
Logan.....	711,703 00	608,125 00	103,578 00		765,500 00	750,689 00	14,811 00	
Marion.....	2,415,069 00	2,411,802 00	3,267 00		3,149,616 00	3,355,618 00	206,002 00	
Marshall.....	3,225,080 00	3,233,390 00	8,310 00		4,398,490 00	4,455,980 00	57,490 00	
Mason.....	2,985,301 00	3,207,770 00	222,469 00		4,015,825 00	4,213,168 00	207,343 00	
Mason.....	569,646 00	594,520 00	24,874 00		664,807 00	685,180 00	20,373 00	
Monongalia.....	1,325,490 00	1,321,035 00	4,455 00		2,250,890 00	2,273,890 00	23,000 00	
Monroe.....	2,670,316 00	2,698,279 00	27,963 00		3,378,034 00	3,413,143 00	35,109 00	
Morgan.....	1,719,881 00	1,714,396 00	5,485 00		2,235,162 00	2,233,887 05	1,275 00	
Morley.....	413 4 2 00	423,670 00	10,258 10		804,100 00	817,336 00	13,236 00	
Mt. Vernon.....	822,223 00	837,383 00	15,160 00		934,941 00	947,964 00	13,023 00	
Nicholas.....	518,295 00	472,703 00	45,592 00		638,777 00	604,512 00	34,265 00	
Ohio.....	2,179,440 00	2,181,680 00	2,240 00		13,450,510 00	13,585,610 00	135,100 00	
Pendleton.....	968,439 10	970,416 10	1,977 00		1,154,716 00	1,154,593 00	123 00	
Pleasant.....	630,609 00	650,217 00	19,608 00		790,578 00	792,942 10	2,364 10	
Pocahontas.....	1,396,843 00	1,386,843 00	9,999 00		1,485,768 00	1,485,768 00	0 00	
Preston.....	1,632,688 00	1,630,647 00	2,041 00		2,267,453 40	2,280,167 00	12,713 60	
Punam.....	1,468,065 00	1,362,960 00	105,105 00		1,967,736 00	1,576,004 00	391,732 00	
								121,780 00

TABLE V.—Continued.

COUNTIES.	VALUE OF LAND WITHOUT BUILDINGS.				TOTAL VALUE OF LAND, LOTS AND BUILDINGS.			
	1887	1888	Increase.	Decrease.	1887	1888	Increase.	Decrease.
Raleigh.....	\$ 640,236 00	\$ 672,292 00	\$ 32,056 00		\$ 721,229 00	\$ 751,720 00	\$ 30,491 00	
Randolph.....	1,071,678 00	1,098,361 00		3,328 00	1,182,705 00	1,178,468 00		4,227 00
Ritchie.....	1,646,267 00	1,558,443 00	7,176 00		1,800,941 00	1,812,872 00	11,931 00	
Roane.....	917,145 00	924,577 00	7,432 00		1,052,071 00	1,051,413 00		658 00
Summers.....	479,980 00	479,580 00		380 00	772,760 00	777,390 00	4,630 00	
Taylor.....	1,454,703 00	1,447,402 00		7,301 00	2,477,213 00	2,475,102 00		2,111 00
Tucker.....	406,710 00	402,046 00		4,664 00	483,850 00	480,293 00		3,557 00
Tyler.....	1,253,018 00	1,255,219 00	2,201 00		1,491,231 00	1,501,645 00	10,414 00	
Upshur.....	1,703,582 00	1,674,757 00		28,775 00	1,906,559 00	1,887,856 00		18,703 00
Wayne.....	1,464,001 00	1,409,671 00		54,330 00	1,732,546 00	1,679,067 00		53,479 00
Webster.....	594,123 00	499,220 00		94,903 00	632,433 00	586,195 00		46,238 00
Wetzel.....	1,693,245 00	1,613,751 00		19,494 00	1,867,400 00	1,866,741 00		659 00
Wirt.....	841,258 00	876,086 00	34,828 00		1,008,775 00	1,055,670 00	46,895 00	
Wood.....	2,748,065 00	2,751,195 00		22,870 00	5,438,605 00	5,531,915 00	93,310 00	
*Wyoming.....	382,291 00	380,291 00			376,646 00	376,646 00		
Total.....	\$ 78,604,049 00	\$ 78,661,631 00	\$ 1,698,967 00	\$ 1,554,365 00	\$ 118,081,338 00	\$ 119,414,494 00	\$ 2,123,156 00	\$ 70,788 00

\*Land books for 1888 for the counties of Pocahontas and Wyoming not received in time for this report. Books of 1887 used for 1888.

TABLE V.—Continued.

COUNTIES.	TOTAL VALUE OF ALL PERSONAL PROPERTY AND OF REAL ESTATE.				TAX ON PERSONAL PROPERTY.				FOR STATE PURPOSES.				FOR GENERAL SCHOOL PURPOSES.			
	1887	1888	Increase.	Decrease.	1887	1888	Increase	Decrease	1887	1888	Increase	Decrease	1887	1888	Increase	Dec're.
Barbour.....	\$ 2,788,142 00	\$ 2,839,086 00	\$ 50,954 00		\$ 1,747 76	\$ 1,852 42	\$ 104 66		\$ 702 65	\$ 745 70	\$ 43 05		\$ 702 65	\$ 745 70	\$ 43 05	
Berkeley.....	5,796,087 00	5,755,904 00		40,183 00	3,473 88	3,273 76		199 12	1,892 58	1,813 14		78 44	1,892 58	1,813 14		78 44
Boone.....	663,502 00	638,884 00		24,618 00	518 76	540 19		21 47	2 6 85	215 82		9 07	387 09	390 37		12 28
Braxton.....	1,850,049 00	1,810,070 00		40,029 00	966 48	897 49		31 01	387 09	390 37		12 28	387 09	390 37		12 28
Brocke.....	3,001,090 00	3,148,086 00	146,946 00		1,536 67	1,891 09	354 42		945 28	757 58		147 30	945 28	757 58		147 30
Cabell.....	3,727,835 00	3,983,346 00	255,511 00		2,356 78	2,639 26	282 58		610 43	1,058 83		113 40	610 43	1,058 83		113 40
Calhoun.....	816,181 00	813,713 00		2,468 00	550 08	577 74		27 66	221 74	240 85		19 11	221 74	240 85		19 11
Clay.....	414,048 00	421,777 00	7,729 00		213 25	218 42		5 17	85 30	87 37		2 07	85 30	87 37		2 07
Doddridge.....	1,971,313 00	1,966,783 00		4,530 00	1,164 87	1,154 74		189 87	465 91	542 54		76 63	465 91	542 54		76 63
Fayette.....	2,550,174 00	2,489,537 00		60,637 00	1,419 11	1,414 30		4 81	571 77	556 33		15 44	571 77	556 33		15 44
Gilmer.....	981,246 00	1,017,351 00	36,105 00		1,857 83	1,445 24		88 05	314 33	359 60		25 27	314 33	359 60		25 27
Greenbrier.....	2,064,479 00	2,110,185 00	45,656 00		1,347 08	1,445 24		98 16	589 16	578 49		39 33	589 16	578 49		39 33
Hampshire.....	5,314,517 00	6,281,453 00	916,936 00		3,502 25	3,464 27		37 98	1,403 88	1,368 43		35 45	1,403 88	1,368 43		35 45
Hancock.....	3,096,785 00	2,982,135 00		113,990 00	2,472 37	2,522 39		50 02	948 99	1,011 02		22 03	948 99	1,011 02		22 03
Hardy.....	2,227,528 00	2,273,541 00	46,013 00		1,440 42	1,500 23		59 31	577 8	601 19		23 37	577 8	601 19		23 37
Harrison.....	2,872,570 00	2,873,002 00			2,242 25	2,199 82		42 43	897 83	881 00		16 83	897 83	881 00		16 83
Jackson.....	8,412,449 00	8,522,564 00	110,115 00		5,405 93	5,652 04		246 71	2,170 10	2,268 92		98 82	2,170 10	2,268 92		98 82
Jefferson.....	7,011,423 00	7,028,420 00	16,997 00		4,227 70	4,144 47		183 23	1,735 20	1,660 62		74 58	1,735 20	1,660 62		74 58
Kanawha.....	6,617,776 00	6,615,824 00		1,952 00	4,562 98	4,513 68		49 32	1,895 01	1,804 31		20 70	1,895 01	1,804 31		20 70
Lewis.....	3,313,688 00	3,381,560 00	17,872 00		2,341 40	2,363 37		21 97	943 02	948 15		5 13	943 02	948 15		5 13
Lincoln.....	1,214,09 00	1,142,425 00		71,584 00	683 80	719 83		26 53	277 34	287 92		10 58	277 34	287 92		10 58
Logan.....	1,046,558 00	993,100 00		53,458 00	628 28	604 76		23 52	251 69	242 91		8 78	251 69	242 91		8 78
Marion.....	4,950,777 00	4,908,866 00	18,089 00		4,008 10	4,039 50		31 40	1,608 25	1,623 17		14 92	1,608 25	1,623 17		14 92
Marshall.....	5,547,685 00	5,690,335 00	132,670 00		2,872 85	3,490 91		187 96	1,149 18	1,224 36		75 18	1,149 18	1,224 36		75 18
Mason.....	6,398,680 00	5,453,855 00	55,175 00		3,407 83	3,467 81			1,382 86	1,220 49			1,382 86	1,220 49		
Mineral.....	1,086,282 00	1,046,282 00			1,064 85	1,056 85			425 15	425 15			425 15	425 15		
Monongalia.....	3,179,725 00	3,289,140 00	109,415 00		2,328 36	2,342 36		216 00	929 09	1,016 13		87 04	929 09	1,016 13		87 04
Monroe.....	4,856,349 00	4,837,985 00		18,364 00	3,697 59	3,665 40			1,485 06	1,490 23			1,485 06	1,490 23		
Morgan.....	3,055,863 00	3,044,232 00		11,631 00	2,063 85	2,028 47			823 47	812 77			823 47	812 77		
Murphy.....	1,215,237 00	1,239,112 00	23,875 00		1,029 70	1,056 70		37 00	412 43	423 65		11 17	412 43	423 65		11 17
Nicholas.....	402,248 00	415,371 00	13,123 00		108 65	168 65			67 98	67 98			67 98	67 98		
Ohio.....	944,006 00	962,814 00		15,192 00	775 34	823 10		47 76	828 18	823 18			828 18	823 18		
Paulding.....	19,716,820 00	19,670,870 00		45,950 00	15,673 60	15,219 76		453 84	6,286 31	6,085 26		19 91	6,286 31	6,085 26		19 91
Pendleton.....	1,642,431 00	1,661,286 00	18,857 00		1,225 32	1,272 40		46 53	468 73	507 30		18 57	468 73	507 30		18 57
Pleasants.....	1,142,485 00	1,146,262 00			1,253 52	1,272 40		6 04	348 26	356 66			348 26	356 66		
*Pocahontas.....	1,946,238 00	1,946,238 00			906 67	906 67			906 67	906 67			906 67	906 67		

TABLE V.—Continued.

COUNTIES.	TOTAL VALUE OF ALL PERSONAL PROPERTY AND OF REAL ESTATE.				TAX ON PERSONAL PROPERTY.				FOR GENERAL SCHOOL PURPOSES.			
					FOR STATE PURPOSES.							
	1887	1888	Increase.	Decrease.	1887	1888	Increase	Decrease	1887	1888	Increase	Dec're.
Preston.....	\$ 3,328 147 00	\$ 3,379 369 00	\$ 51,217 00	.....	\$ 2,656 65	2,753 83	96 68	.....	\$ 1,066 66	\$ 1,105 02	38 36	.....
Putnam.....	1,062 861 00	1,553 569 00	890,728 00	.....	917 14	948 86	31 72	.....	985 92	877 59	11 67	.....
Raleigh.....	1,066 791 00	1,101 369 00	44,578 00	.....	839 76	874 56	34 80	.....	336 61	350 86	14 25	.....
Randolph.....	1,408 937 00	1,417 759 00	8,822 00	.....	566 39	568 79	22 40	.....	228 11	241 33	13 22	.....
Ritchie.....	2,482 132 00	2,444 422 00	62,280 00	.....	1,583 10	1,708 84	125 74	.....	634 41	682 35	47 94	.....
Roane.....	1,424 766 00	1,454 515 00	29,749 00	.....	935 81	1,013 09	77 28	.....	875 18	408 82	33 64	.....
Summers.....	1,125 545 00	1,138 225 00	12,680 00	.....	856 97	905 23	48 26	.....	342 8	865 11	22 31	.....
Taylor.....	3,601 293 00	3,620 452 00	19,159 00	.....	2,810 83	2,868 71	57 88	.....	1,124 04	1,154 03	29 97	.....
Tucker.....	618 465 00	621 878 00	2,413 00	.....	314 46	329 74	15 28	.....	128 59	133 05	4 46	.....
Tyler.....	2,147 236 00	2,127 785 00	19,451 00	.....	1,643 64	1,571 23	72 41	.....	681 50	632 80	48 70	.....
Upshur.....	2,520 089 00	2,618 585 00	98,496 00	.....	1,533 84	1,576 91	43 07	.....	613 74	630 93	17 19	.....
Wayne.....	2,351 441 00	2,306 447 00	.....	44,994 00	1,548 62	1,572 27	23 75	.....	621 62	629 75	8 13	.....
Webster.....	744 369 00	646 865 00	.....	97,504 00	280 94	277 72	.....	8 22	112 51	111 49	.....	1 05
Wetzel.....	2,862 893 00	2,351 348 00	.....	31,545 00	1,239 26	1,211 45	27 81	.....	498 42	454 65	43 77	.....
Wirt.....	2,047 460 00	1,322 098 00	.....	725 362 00	618 74	668 14	49 40	.....	248 40	267 44	19 04	.....
Wood.....	7,824 225 00	7,945 590 00	111,835 00	.....	6,963 83	6,009 09	45 26	.....	2,386 51	2,403 97	17 46	.....
*Wyoming.....	496 071 00	491 966 00	5,925 00	.....	278 67	191 11	15 45	.....	111 95	181 95	70 00	.....
Totals.....	\$181,862,739 00	\$163,963 065 00	\$3,423,761 00	\$1,423,412 00	\$ 110,181 86	\$ 111,498 58	\$ 3,022 70	\$ 1,665 97	\$44,103 87	\$44,665 83	\$ 562 02	\$ 670 86

\*Land books for the counties of Pocahontas and Wyoming for 1888, and Personal Property books for the counties of Mercer, McDowell and Pocahontas for 1888 not received in time for this report. Books of 1887 used for 1888.

TABLE V.—Continued.

COUNTIES.	TAX ON PERSONAL PROPERTY.				Tax on Capitation at one Dollar per Head.				TOTAL TAX ON LICENSE.				Commissioners-allowed Sheriffs on license tax.	
	Total tax on Per-son Property.		Increase.....		Decrease.....		General School pur-poses.		Increase.....		Decrease.....			
	1887	1888	Rate 25 & 10 cts.	Rate 25 & 10 cts.	1887	1888	1887	1888	For State purposes	1887	1888	1887	1888	
Barbour.....	\$ 2,450 41	\$ 2,598 18	4 596 90	\$ 147 77	\$ 279 66	\$ 2,734 00	\$ 2,809 00	\$ 00	\$ 75 00	\$ 287 00	\$ 97 38	\$ 169 02	\$ 9 35	4 83
Berkeley.....	4 886 56	4 596 90	4 596 90	30 44	279 66	3,545 00	3,565 00	20 00	20 00	3,576 51	5,731 50	29 00	103 94	141 63
Boone.....	1 725 57	1 756 01	1 756 01	48 29	30 44	1,242 00	1,193 00	90 00	9 00	126 25	97 25	29 00	6 83	4 85
Braxton.....	1 353 57	1 396 86	1 396 86	43 29	30 44	2,542 00	2,632 00	26 00	90 00	47 17	10 54	36 56	2 87	10 58
Brooke.....	2 146 95	2 643 67	2 643 67	501 72	43 29	1,459 00	1,485 00	26 00	26 00	189 18	1,223 25	1,034 07	9 43	54 47
Cabell.....	3 302 21	3 688 09	3 688 09	395 86	43 29	3,831 00	4,420 00	539 00	539 00	3 446 71	4,863 12	1,416 41	108 73	127 26
Calhoun.....	771 82	825 59	825 59	53 77	43 29	1,452 00	1,444 00	8 00	8 00	126 50	85 83	40 67	6 85	4 29
Clay.....	288 55	305 79	305 79	7 24	53 77	1,776 00	1,803 00	27 00	27 00	8 75	10 60	1 25	2 25	2 50
Doddridge.....	1 690 78	1 897 26	1 897 26	266 50	7 24	2,305 00	2,332 00	27 00	27 00	55 66	51 52	4 14	2 27	2 57
Fayette.....	1 990 86	1 980 63	1 980 63	10 25	266 50	4,483 00	4,638 00	155 00	155 00	225 67	217 47	8 20	11 28	10 96
Gilmer.....	1 202 26	2 316 58	2 316 58	1,114 32	10 25	1,755 00	1,816 00	61 00	61 00	138 53	59 06	79 47	6 94	9 94
Grant.....	1 886 24	2 023 73	2 023 73	187 49	62 90	1,356 00	1,356 00	17 00	17 00	190 10	27 04	163 06	9 51	1 35
Greenbrier.....	4 905 63	4 852 24	4 852 24	72 05	62 90	8,446 00	8,465 00	24 00	24 00	1,441 31	1,200 22	423 25	61 34	54 00
Hancock.....	2 018 24	2 101 42	2 101 42	88 18	72 05	2,849 00	2,873 00	46 00	46 00	443 27	75 00	1 25	2 15	1 00
Hardy.....	3 140 18	3 080 82	3 080 82	945 53	88 18	1,152 00	1,198 00	23 00	23 00	118 75	213 96	65 32	4 16	3 75
Harrison.....	7 576 08	7 921 56	7 921 56	176 26	945 53	4,595 00	4,618 00	182 00	182 00	468 91	313 96	254 95	8 6	2 65
Harrison.....	2 276 58	2 452 86	2 452 86	257 81	945 53	3,650 00	3,642 00	6 00	6 00	168 41	176 83	8 88	8 6	8 85
Jefferson.....	6 062 99	6 317 97	6 317 97	37 10	257 81	7,884 00	8,407 00	523 00	523 00	3 406 53	5,709 92	2,232 39	133 86	144 20
Kanawha.....	3 294 42	3 311 52	3 311 52	82 30	70 02	2,856 00	2,895 00	23 00	23 00	5,915 80	7,648 02	2,732 22	169 78	166 50
Lewis.....	970 74	1 007 75	1 007 75	37 10	70 02	2,015 00	2,089 00	74 00	74 00	1,536 66	2,539 83	681 17	71 17	80 85
Lincoln.....	879 97	547 67	547 67	46 32	32 30	1,679 00	1,680 00	1 00	1 00	524 81	30 00	498 81	26 14	1 50
Logan.....	5 616 35	5 662 67	5 662 67	46 32	32 30	4,102 00	4,238 00	181 00	181 00	56 00	25 00	31 00	21 46	1 25
Marion.....	4 022 13	4 285 27	4 285 27	263 14	46 32	4,118 00	4,199 00	81 00	81 00	429 21	1,102 60	673 38	53 05	52 05
Marshall.....	1 482 00	1 482 00	1 482 00	303 04	572 18	4,457 00	4,540 00	53 00	53 00	186 50	213 23	26 73	9 83	10 65
Mason.....	1 482 00	1 482 00	1 482 00	303 04	572 18	2,293 00	2,293 00	6 00	6 00	1,242 08	2,313 20	1,071 12	56 53	76 25
*Mercer.....	3 255 45	3 658 49	3 658 49	58 17	303 04	2,106 00	2,112 00	.....	.....	145 00	122 88	22 12	7 26	6 15
Mineral.....	5 82 65	4 995 63	4 995 63	764 42	303 04	2,106 00	2,112 00	.....	.....	2,523 16	3,514 32	1 0 6 16	86 01	100 90
Monongalia.....	2 876 82	3 641 24	3 641 24	67 67	187 02	3,858 00	3,858 00	.....	.....	202 27	114 33	87 94	10 16	5 73
Monroe.....	1 442 18	1 480 85	1 480 85	296 63	764 42	2,490 00	2,854 00	44 00	44 00	282 65	221 16	61 49	14 11	11 07
*McDowell.....	236 63	236 63	236 63	21 305 02	38 17	1,394 00	1,408 00	.....	.....	730 60	648 50	84 10	35 51	52 83
Nicholas.....	1 063 61	1 151 28	1 151 28	67 67	38 17	1,717 00	1,757 00	40 00	40 00	30 00	100 00	70 00	75 00	5 00
Ohio.....	21 889 91	21 305 02	21 305 02	634 89	67 67	8,076 00	8,153 00	77 00	77 00	81 41	41 18	40 23	4 07	2 08
						1,717 00	1,757 00	40 00	40 00	25 263 27	44 621 78	19 853 51	372 48	536 70

## AUDITOR'S REPORT.

TABLE V.—Continued.

COUNTIES.	TAX ON PERSONAL PROPERTY.				TAX ON CAPITATION AT ONE DOLLAR PER HEAD.				TOTAL TAX ON LICENSE.				Commissions allowed Sheriffs on license tax.	
	Total tax on Personal Property.		Increases.		Decreases.		General School purposes.		Increases.		Decreases.			
	1887	1888												
	Rate 25 & 10 cts.	Rate 25 & 10 cts.												
Pendleton.....	\$ 1,714 55	\$ 1,779 70	65 15	.....	\$ 1,714 00	\$ 1,743 00	29 00	.....	\$ 249 52	\$ 70 88	12 45	.....	3 55	
Pocahontas.....	1,232 40	1,248 94	16 54	.....	1,362 00	1,427 00	65 00	.....	31 00	43 76	1 51	.....	2 20	
Putnam.....	3,723 31	3,858 35	135 04	.....	4,354 00	4,416 00	82 00	.....	245 00	66 25	12 35	.....	3 30	
Raleigh.....	1,283 06	1,326 45	43 39	.....	2,454 00	2,528 00	74 00	.....	197 13	37 10	9 88	.....	1 45	
Randolph.....	1,176 37	1,225 47	49 05	.....	1,601 00	1,640 00	39 00	.....	2,248 82	3,018 75	89 60	.....	90 37	
Ritchie.....	791 50	849 12	57 62	.....	2,083 00	2,069 00	38 00	.....	65 00	17 50	47 50	.....	9 15	
Roane.....	2,317 5	2,391 19	73 68	.....	2,955 00	3,049 00	94 00	.....	248 04	182 95	65 09	.....	3 90	
Summers.....	1,169 77	1,270 34	100 57	.....	2,684 00	2,821 00	137 00	.....	112 35	76 48	38 27	.....	2 33	
Taylor.....	3,934 41	4,040 82	106 42	.....	2,562 00	2,468 00	94 00	.....	117 72	46 88	70 92	.....	3 80	
Tucker.....	441 06	462 79	21 74	.....	2,671 00	2,651 00	20 00	.....	1,861 72	4,308 90	2,504 12	.....	18 78	
Upshur.....	2,305 14	2,204 13	1,009 16	.....	825 00	856 00	31 00	.....	410 60	373 96	37 00	.....	70 61	
Wayne.....	2,147 48	3,207 84	31 88	.....	2,605 00	2,563 00	38 00	.....	438 84	1,663 75	1,224 41	.....	4 77	
Webster.....	2,170 14	2,202 02	31 88	.....	2,835 00	2,418 00	38 00	.....	178 38	15 00	16 70	.....	88 20	
Wetzel.....	383 4	389 18	.....	.....	3,204 00	3,164 00	40 00	.....	188 06	178 01	10 0	.....	89 40	
Wirt.....	1,785 64	1,690 10	89 58	.....	899 00	915 00	46 00	.....	103 02	8 00	95 02	.....	1 65	
Wood.....	867 14	965 58	68 44	.....	3,862 00	3,433 00	71 00	.....	84 81	83 20	1 58	.....	50 23	
Wyoming.....	8 359 34	9,413 06	62 72	.....	1,737 00	1,807 00	70 00	.....	1,137 22	1,010 26	128 99	.....	2 90	
	390 62	426 06	36 44	.....	5,821 0.	6,048 00	227 00	.....	12 48	58 42	84 06	.....	168 30	
			85 44	.....	954 00	983 00	29 00	.....	11 25	2 25	12 00	.....	70	
Totals.....	\$ 154,285 00	\$ 158,953 67	\$ 7,019 09	\$ 2,301 25	\$ 144,253 00	\$ 147,408 00	\$ 3,626 00	\$ 371 00	\$ 66,294 22	\$ 105,388 38	\$ 4,536 33	\$ 3,439 41	\$ 19,525	\$ 2,280 33

\*Personal property books for the year 1888 for the counties of Mercer, McDowell and Pocahontas not received in time for this report. Books made till January 10, 1889.

†NOTE—License tax from July 1, 1888, to December 31, 1888, not included in this report. Reports from Assessors not made till January 10, 1889.

\*Personal property books for the year 1888 for the counties of Mercer, McDowell and Pocahontas not received in time for this report. Books for 1887 used for 1888. †Note—License tax from July 1, 1888, to December 31, 1888, not included in this report. Reports from Assessors not made till January 10, 1889.

TABLE V—Continued.

COUNTIES.	TAX ON REAL ESTATE.					
	STATE PURPOSE.			GENERAL SCHOOL PURPOSE.		
	At 25cts. on each \$100.		Decrease.	At 10cts. on each \$100 valuation.		Increase.
	1887	1888		1887	1888	
Barbour.....	5,229 29	5,252 44	23 15	2,092 37	2,101 71	9 34
Berkey.....	11,011 92	11,121 84	109 92	4,448 04	4,448 04	89 84
Boone.....	1,139 55	1,059 41	80 14	458 15	424 12	32 03
Braxton.....	2,414 16	2,283 35	130 81	968 45	913 74	54 71
Broke.....	5,969 40	5,983 11	13 71	2,388 00	2,383 87	5 37
Cabell.....	6,968 25	7,321 86	353 61	2,787 41	2,928 96	141 55
Calhoun.....	1,468 50	1,461 75	83 15	597 74	645 56	12 18
Clay.....	1,822 28	838 15	15 87	329 20	336 01	6 81
Dodridge.....	3,789 71	3,704 71	85 00	1,462 17	1,462 17	34 30
Fayette.....	5,610 75	4,966 14	624 61	1,993 37	1,993 37	249 62
Glumer.....	1,607 12	1,601 32	5 80	643 21	641 09	2 12
Grant.....	9,799 78	9,538 13	261 65	1,528 88	1,535 48	8 55
Greenbrier.....	3,816 97	3,833 24	15 27	3,923 87	3,887 04	86 83
Hampshire.....	4,639 13	4,941 24	302 11	1,973 52	1,974 48	91
Hancock.....	4,940 10	4,186 62	753 48	1,652 63	1,675 16	22 53
Hardy.....	15,625 69	15,671 61	45 92	1,976 43	1,994 78	18 35
Harrison.....	6,130 42	6,057 92	72 50	6,250 35	6,209 21	18 86
Jackson.....	12,222 39	12,400 86	178 47	2,452 26	2,423 66	28 80
Jefferson.....	13,022 20	13,113 68	91 46	4,889 42	4,960 91	71 59
Kanawha.....	5,964 14	5,964 35	20 21	5,209 84	5,247 18	37 34
Lewis.....	2,844 78	2,185 27	659 51	2,383 09	2,385 14	7 05
Lincoln.....	2,052 62	1,890 51	162 11	998 83	855 41	83 42
Logan.....	10,896 75	8,395 64	2,501 11	827 27	757 05	70 22
Marion.....	10,896 75	11,140 03	243 28	3,352 96	3,358 80	5 84
Marshall.....	9,982 72	9,982 72	0	4,888 49	4,455 98	57 49
Mason.....	1,661 89	1,730 99	69 10	4,016 33	3,993 18	23 15
Mercer.....	5,636 51	5,636 51	0	666 23	694 57	28 34
Mineral.....	8,446 57	8,534 96	88 39	2,254 75	2,276 98	22 23
Monongalia.....	5,580 01	5,585 40	5 39	3,890 67	3,417 16	86 49
Monroe.....	2,011 04	2,045 89	34 85	2,236 66	2,234 93	1 73
Morgan.....	1,616 03	1,616 03	0	805 17	818 51	13 34
McDowell.....	812 28	827 89	15 61	328 07	350 01	23 94
Nicholas.....	1,523 69	1,523 69	0	648 41	609 97	38 44
Ohio.....	33,628 55	33,968 15	337 60	13,450 51	13,585 60	135 09

TABLE V--Continued.

COUNTIES.	TAX ON REAL ESTATE.					
	STATE PURPOSE.		GENERAL SCHOOL PURPOSE.			
	At 10cts. on each \$100.		At 10cts. on each \$100 valuation.			
	1887	1888	1887	1888	Increase.	Decrease.
Pendleton.....	\$ 2,868 74	\$ 2,888 78	\$ 1,155 80	\$ 1,156 98	\$ 79	.....
Passanits.....	1,478 17	1,485 07	781 70	783 06	1 36	.....
Pocahontas.....	3,725 26	3,725 26	1,491 80	1,491 80	.....	.....
Preston.....	5,673 10	5,711 77	2,271 47	2,246 86	15 52	.....
Putnam.....	4,744 00	4,130 93	1,698 33	1,676 56	.....	\$ 21 74
Railigh.....	1,844 89	2,802 36	722 06	821 10	199 04	.....
Randolph.....	2,965 13	2,960 80	1,187 83	1,184 94	.....	8 89
Richie.....	4,513 54	4,540 31	1,806 72	1,819 49	12 52	.....
Ryan.....	2,065 21	2,044 06	1,069 71	1,036 43	.....	10 23
Summers.....	1,651 91	1,657 31	786 77	786 88	11	.....
Taylor.....	6,194 49	6,191 55	2,478 65	2,475 82	.....	2 83
Tucker.....	1,536 58	2,228 13	491 87	491 87	.....	4 80
Tyler.....	3,728 39	3,738 50	1,492 67	1,493 85	11 19	.....
Upshur.....	5,042 65	4,992 74	2,484 03	1,897 85	.....	59 18
Wayne.....	4,319 40	4,370 56	1,739 00	1,891 21	.....	158 09
Webster.....	4,970 81	1,571 56	787 17	1,827 09	.....	230 03
Wetzel.....	4,728 72	2,618 57	1,888 55	1,888 55	.....	21 44
Wirt.....	2,064 04	2,068 87	1,044 46	1,040 46	19 09	.....
Wood.....	13 63 61	13,848 66	5,151 26	5,835 87	84 77	.....
Wyoming.....	942 86	942 86	377 23	377 23	.....	.....
Totals.....	\$ 206,628 51	\$ 206,443 00	\$ 2,645 58	\$ 2,681 12	\$ 118,674 15	\$ 1,082 78

\*Land books for 1888 for the counties of Pocahontas and Wyoming not received at this office in time for this report, Books of 1887 used for 1888.

TABLE V.—Continued.

COUNTIES.	TAX ON REAL ESTATE.				TOTAL TAX ON ALL SUBJECTS, BOTH PERSONAL AND REAL, INCLUDING CAPITATION TAX.					
	Total tax on Real Estate.		Increase.		Decrease.		For State Purposes.		Increase.	Decrease.
			1887	1888	1887	1888	1887	1888		
	1887	1888								
Barbour	\$ 7,321 66	\$ 7,354 15	\$ 32 49	\$	\$ 6,977 05	\$ 7,104 86	\$ 127 81	\$	9 27	
Berkeley	15 420 12	15,569 88	149 76		14,485 90	14,385 63			51 67	
Boone	1,580 70	1,483 53		112 17	1,653 27	1,590 60			62 80	
Braxton	3,380 61	3,197 09		183 52	3,380 64	3,290 84			89 80	
Brown	8,357 40	8,573 48	19 08		7,506 07	7,574 20	68 13			
Cabell	9,755 66	10,250 82	495 16		9,325 03	9,961 12	636 09			
Calhoun	2,091 24	2,047 31		45 93	2,408 58	2,089 49			319 09	
Clay	1,151 48	1,174 16			1,085 58	1,056 57			29 01	
Doddridge	5,806 18	5,186 86		119 30	4,954 58	5,059 45	104 87			
Fayette	7,853 14	6,979 51		873 63	7,049 88	6,400 44			649 44	
Gilmer	2,250 33	2,242 41		7 92	2,465 05	2,548 30	83 25			
Grant	5,843 85	5,396 67		22 82	5,161 05	5,278 48	117 43			
Greenbrier	18,723 65	18,425 17		298 48	13,302 03	13,052 40			249 63	
Hampshire	6,912 65	6,915 07		3 02	7,411 50	7,483 63	72 13			
Hancock	5,785 12	5,617 78		78 66	5,571 41	5,686 85	115 44			
Hardy	6,916 53	6,931 85		65 32	7,182 85	7,188 89	6 04			
Harrison	21,876 04	21,941 82	64 78		21,081 62	21,324 21	242 59			
Jackson	8,582 68	8,481 58		101 10	7,757 59	7,811 02	53 43			
Jefferson	17,111 71	17,301 77	250 06		16,550 08	16,545 33			4 76	
Kanawha	18,292 04	18,390 86	128 82		17,895 18	17,647 34			247 84	
Lewis	8,352 23	8,379 49	27 26		8,305 54	8,347 72	42 18			
Lincoln	3,293 61	2,990 68		292 93	3,038 08	2,895 10			142 98	
Logan	2,879 89	2,647 56		232 33	2,680 90	2,497 27			183 63	
Marion	11,733 71	11,754 44	20 73		12,388 85	12,435 14	46 29			
Marshall	15,055 76	15,596 01	200 77		13,869 70	14,200 94	331 24			
Mason	2,828 12	2,828 12		79 86	13,506 76	13,040 04			466 72	
* Mercer	7,894 60	7,973 49			2,718 74	2,718 74				
Mineral	11,827 24	11,852 12			7,966 21	8,238 87	272 66			
Monongalia	7,826 67	7,820 83			12,144 16	12,100 36			43 80	
Monroe	2,816 21	2,864 40		6 34	7,643 36	7,613 87			29 49	
Morgan	1,188 35	1,217 90	79 55		3,040 74	3,102 59	61 85			
* McDowell	2,264 44	2,133 66		130 78	9-0 93	9-0 93				
Nichols					2,391 37	2,346 79			44 58	

TABLE V.—Continued.

COUNTIES.	TAX ON REAL ESTATE.				TOTAL TAX ON ALL SUBJECTS, BOTH PERSONAL AND REAL, INCLUDING CAPITATION TAX.			
	Total tax on Real Estate.		Increase.	Decrease.	For State Purposes.		Increase	Decrease.
	1887	1888			1887	1888		
Ohio.....	\$ 47,079 06	\$ 47,551 75	\$ 472 69	\$ .....	\$ 49,302 15	\$ 49,183 68	\$ .....	\$ 103 49
Pendleton.....	4,042 54	4,445 37	2 83	.....	4,112 56	4,161 18	48 62	.....
Pleasant.....	2,770 17	2,776 73	6 56	.....	2,862 61	2,875 25	12 64	.....
*Pocahontas.....	5,217 06	5,217 06	.....	.....	4,631 93	4,631 93	.....	.....
Preston.....	7,843 57	7,998 76	55 19	.....	8,328 75	8,451 10	122 35	.....
Putnam.....	5,942 33	5,867 52	74 81	.....	5,161 14	5,139 79	21 35	.....
Raleigh.....	2,526 45	3,228 69	697 24	.....	2,644 15	3,177 15	533 00	.....
Randolph.....	4,153 06	4,145 14	7 92	.....	3,552 24	3,559 59	7 35	.....
Ritchie.....	6,321 46	6,359 80	38 34	.....	6,097 64	6,249 15	151 51	.....
Roane.....	3,734 92	3,703 54	31 38	.....	3,601 12	3,667 15	66 13	.....
Summers.....	2,738 20	2,743 72	5 52	.....	2,808 90	2,862 57	53 67	.....
Taylor.....	8,672 54	8,667 37	5 17	.....	9,004 82	9,078 33	73 51	.....
Tucker.....	1,736 05	1,719 76	16 29	.....	1,534 04	1,557 83	23 79	.....
Tyler.....	5,227 26	5,262 46	40 20	.....	5,373 23	5,339 83	33 40	.....
Upshur.....	7,060 08	6,990 59	70 69	.....	6,576 39	6,509 65	66 74	.....
Wayne.....	6,59 30	5,834 12	177 18	.....	5,867 92	5,773 18	94 74	.....
Webster.....	2,707 98	1,878 65	829 33	.....	2,221 73	1,619 28	602 47	.....
Wetzel.....	6,611 57	6,596 78	14 79	.....	5,951 98	5,880 82	71 16	.....
Wirt.....	3,653 59	3,709 38	55 80	.....	3,227 78	3,317 11	89 33	.....
Wood.....	14,072 81	19,574 93	5,502 12	.....	19,585 44	19,548 05	37 39	.....
*Wyoming.....	1,320 12	1,320 12	.....	.....	1,221 56	1,221 56	.....	.....
Total.....	\$ 415,346 49	\$ 415,167 71	\$ 3,580 47	\$ 3,769 26	\$ 407,150 91	\$ 407,943 17	\$ 4,2 8 65	\$ 3,424 42
*Personal Property Books for 1888 for the counties of Mercer, McDowell and Wyoming, and Land Books for 1888 for Pocahontas and Wyoming not received in time for this report, books for 1887 used for 1888.								

\*Personal Property Books for 1888 for the counties of Mercer, McDowell and Wyoming, and Land Books for 1888 for Pocahontas and Wyoming not received in time for this report, books for 1887 used for 1888.





TABLE V.—Continued.

TOTAL TAX ON ALL SUBJECTS, BOTH PERSONAL AND REAL—Cont'd.									
COUNTIES.	Total Amount of all Taxes for all purposes—including License Tax.				Total amount of commissions on the Assessment of taxes allowed Sheriffs on State school and capitation Tax.				
	1887	1888	Increase	Decrease	1888	1887	Increase	Decrease	
Barbour.....	\$ 12,773 07	\$ 12,858 71	\$ 85 64	.....	\$ 863 63	\$ 875 30	\$ 11 68	.....	
Berkeley.....	27 48 19	29 453 81	2,045 12	.....	1,414 02	1,403 26	.....	\$ 10 76	
Boone.....	3,649 62	3,629 79	.....	\$ 19 73	256 44	264 25	7 81	.....	
Broaxton.....	7,823 84	7,286 53	.....	86 81	574 92	545 71	.....	29 21	
Brooke.....	12,152 63	13,733 40	1,580 87	.....	856 84	848 17	.....	8 71	
Cabell.....	20 385 58	23,282 07	2,846 49	.....	1,067 33	1,069 93	2 60	.....	
Calhoun.....	4,801 56	4,395 78	.....	405 83	314 66	323 63	8 97	.....	
Clay.....	2,231 70	2,282 95	58 19	.....	170 47	166 95	.....	3 52	
Doddridge.....	9,297 62	9,467 64	170 16	.....	686 10	668 14	.....	19 15	
Fayette.....	14 43 31	13,815 67	.....	637 64	876 16	967 79	9 63	.....	
Glenn.....	5,846 12	5,494 05	87 93	.....	382 53	390 57	8 22	.....	
Grant.....	8,776 19	8,773 41	.....	2 75	639 71	646 45	7 74	.....	
Greenbrier.....	23,518 59	22,943 12	.....	575 47	1,332 40	1,333 09	1 85	.....	
Hampshire.....	13,165 26	12,842 08	.....	323 18	884 30	886 15	3 18	.....	
Hancock.....	9,627 14	9,286 20	269 09	.....	668 33	671 51	.....	2 19	
Hardy.....	11 685 46	11,644 40	51 36	.....	831 02	828 83	2 76	.....	
Harrison.....	34,515 98	31,694 30	178 32	.....	1,768 06	1,771 42	20 99	.....	
Jackson.....	14,682 70	14,983 27	270 57	.....	984 97	975 96	.....	4 52	
Jefferson.....	29 463 13	32,184 78	2,221 61	.....	1,513 09	1,509 08	150 97	.....	
KANAWHA.....	38,419 83	40,733 20	2,313 37	.....	1,677 53	1,628 82	3 10	.....	
KEW.....	16,351 31	17,115 74	764 53	.....	971 46	974 62	.....	.....	
Lincoln.....	6,496 06	6,117 43	.....	680 63	446 72	473 22	28 50	.....	
Logan.....	6,491 89	5,202 23	.....	282 63	390 50	408 99	18 69	.....	
Marion.....	21,861 27	22 8 2 71	.....	921 44	1,307 13	1,310 09	25 86	.....	
Marshall.....	23,721 87	24 283 51	571 64	.....	1,395 55	1,381 42	25 87	.....	
Mason.....	24 636 03	25 107 11	472 08	.....	1,375 23	1,366 71	10 48	.....	
Mercer.....	6,248 12	6,226 00	.....	22 12	421 51	457 72	36 21	.....	
Mineral.....	15,784 21	17,188 30	1,404 09	.....	901 58	1,113 10	211 52	.....	
Monongalia.....	20,570 16	20 398 08	.....	172 08	1,270 58	1,264 74	.....	5 84	
Monroe.....	18,476 14	13 286 73	.....	289 41	909 00	909 67	3 67	.....	
Morgan.....	6 352 99	6,399 25	46 28	.....	417 84	421 68	3 84	.....	
McDowell.....	2 019 98	2,089 98	70 00	.....	130 27	149 26	18 96	.....	
Nicholas.....	5,146 46	5,083 12	.....	63 84	873 12	879 87	6 75	.....	
Ohio.....	102,883 24	121 642 40	19,279 16	.....	3,090 53	3,068 84	33 81	.....	
Pendleton.....	7,720 61	7,536 40	.....	81 71	553 89	560 84	6 95	.....	

TABLE V.—Continued.

COUNTIES.	TOTAL TAX ON ALL SUBJECTS BOTH PERSONAL AND REAL—Cont'd.					
	Total Amount of all Taxes for all purposes—Including License Tax.			Total amount of commissions on the Assessment of taxes allowed Sheriffs on State, School and capitation Tax.		
	1887	1888	Increase	Decrease	1886	1887
Pleasant	\$ 5,395 57	\$ 5,498 32	\$ 100 75	\$	398 68	402 35
Pocahontas	8,157 02	7,978 37	178 75		590 83	593 89
Preston	16,198 01	16,810 21	112 20		1,048 68	1,049 55
Putnam	11,928 21	12,738 72	812 51		714 58	725 98
Raleigh	5,363 82	6,118 61	754 79		388 21	397 78
Randolph	7,293 82	7,237 21	56 61		507 81	523 60
Ritchie	11,608 82	11,798 07	189 25		816 93	825 48
Roane	7,847 68	7,993 28	145 60		575 85	579 74
Summers	8,365 75	10,850 96	2,485 21		448 14	487 59
Taylor	15,688 61	15,732 96	44 35		1,006 76	1,013 80
Tyler	8,440 94	4,702 30	1,261 86		200 92	225 15
Tucker	10,210 60	10,124 59	86 01		736 96	694 83
Upshur	11,761 36	11,794 44	33 08		824 05	829 67
Wayne	11,536 47	11,256 14	280 33		783 14	821 67
Webster	4,035 27	3,246 09	789 18		218 17	310 02
Wetzel	12,840 50	12,676 14	170 36		825 28	835 47
Wirt	6,400 12	6,510 30	110 24		465 15	499 32
Wood	89,544 95	41,665 43	5,120 48		1,732 33	1,748 20
*Wyoming	2,678 99	2,686 69	7 70	12 00	265 87	189 85
Total	\$ 783,412 78	\$ 823,979 03	\$ 46,767 70	\$ 5,290 82	\$ 44,077 71	\$ 41,977 89
						\$ 1,022 86
						\$ 141 85

\*Personal Property books for 1888 for the counties of Mercer, McDowell and Wyoming, and Land Books for 1888 for the counties of Pocahontas and Wyoming not received in time for this report, books for 1887 used for 1888.

TABLE W.

*Assessed Valuation of the Real Estate, Personal Property and Railroad Property in the State for the Years 1867 to 1888, inclusive.*

Year.	Real.	Personal	Railroad.	Remarks.
1867	\$ 86,894,702 00	\$ 32,597,918 00	\$ 6,568,103 00	
1868	97,043,105 00	33,833,159 00	7,075,991 00	
1869	96,184,438 00	36,393,577 00	5,962,000 00	
1870	95,348,047 00	38,082,385 00	7,362,844 00	
1871	95,320,898 00	40,442,961 00	7,490,814 00	
1872	95,873,359 00	39,773,043 00	7,623,392 00	
1873	99,486,139 00	39,875,210 00	7,404,093 00	Re-assessment of Real Estate.
1874	99,688,203 00	41,102,538 00	7,514,628 00	
1875	111,804,323 00	38,006,277 00	6,648,044 00	
1876	106,800,399 00	37,477,633 00	7,000,519 00	
1877	107,352,719 00	37,753,869 00	6,575,120 00	
1878	105,011,848 00	36,434,112 00	5,675,912 00	
1879	105,709,311 00	33,895,777 00	7,891,032 00	
1880	103,000,358 00	34,622,399 00	7,868,983 00	
1881	105,929,521 00	37,562,854 00	7,987,063 00	
1882	106,955,137 00	39,637,735 00	8,458,914 00	
1883	118,329,374 00	44,669,992 00	10,813,308 00	Re-assessment of Real Estate.
1884	118,951,675 00	46,167,253 00	11,677,826 00	
1885	119,982,350 00	46,707,755 00	13,268,229 00	
1886	116,746,329 00	42,758,475 00	14,488,768 00	
1887	118,181,936 00	43,078,803 00	15,185,650 00	
1888	119,414,434 00	44,469,225 00	15,501,670 00	

TABLE X.

Delinquent Lists Allowed the Sheriff's of the several Counties for 1886 and 1887.

COUNTIES.	Delinquencies as allowed by county courts for 1886.				Delinquencies as allowed by county courts for 1887.				Delinquencies as allowed by county courts for 1888.				Total Stat. and Public Buildings purpose.			
	General State Purposes.				General School Purpose.				Public Building Purpose.							
	Real Estate.	Personal Property.	Impro-Perly Chg.	Total.	Real Estate.	Per-son's property.	Capita-tion.	Impro-Perly Chg.	Total.	Real Estate.	Per-son's property.	Impro-Perly Chg.	Total.			
Barbour.....	98 70	\$ 24 50	\$ 8 81	127 01	\$ 150 25	2 57	258 00	1 00	412 72	\$ 25 50	\$ 6 25	\$ 96	\$ 32 41	572 14		
Berkeley.....	14 88	77 00	13 83	105 71	7 14	10 25	1 015 00	6 79	1 039 18	4 07	20 30	8 33	27 72	1 172 11		
Boone.....	138 88	4 30	1 72	144 90	69 49	1 18	115 00	6 68	186 51	34 80	1 24	43	36 47	367 97		
Braxton.....	186 71	9 40	352 30	548 53	88 40	2 18	216 00	176 16	487 74	46 78	2 60	88 59	137 95	1 174 22		
Brooke.....	22 58	10 93		33 71	11 89	1 28	125 00		137 62	5 69	2 38		11 07	182 43		
Cabell.....	76 85	42 01	1 56	119 42	38 00	7 44	737 00	78	733 22	19 38	11 19	39	30 96	875 13		
Calhoun.....	93 00	11 91		104 91	47 80	1 06	125 00		244 26	22 65	3 01		26 31	306 58		
Clay.....	19 82	4 13		23 75	9 90	1 26	135 00		136 16	5 14	1 17		6 31	166 22		
Doddridge.....	129 60	22 77	8 39	160 76	83 03	3 25	321 00	4 29	391 57	21 03	5 38	2 16	28 57	580 69		
Fayette.....	258 02	63 00	9 53	330 60	128 02	24 49	1 510 00	5 50	1 663 01	64 87	17 41	2 47	84 78	2 078 39		
Gilmer.....	75 30	21 08	2 26	98 64	37 41	8 50	291 00	1 11	338 02	18 77	5 52	55	24 64	461 50		
Grant.....	2 12			4 53	1 05	1 31	98 00		100 36				1 21	106 10		
Greenbrier.....	247 03	19 60	13 98	280 61	123 61	8 27	459 00	7 04	597 92	12 03	5 25	8 49	70 77	919 60		
Hampshire.....	7 64	14 18	80 00	111 82	2 80	5 16	241 00		249 50	1 03	4 80	2 22	8 64	367 96		
Hancock.....	1 40	9 51		10 91	75 00	3 63	183 00		167 00				2 82	199 13		
Hardy.....	1 22	1 29		2 71	65 00	71	49 00		50 41	55			2 82	54 04		
Harrison.....	2 13	43 82	3 61	49 19	1 05	24 08	665 00	1 80	632 53	54	12 10	1 02	18 86	745 28		
Harrison.....	25 71	43 66	14 47	83 84	17 76	16 38	738 00	7 23	779 37	26 01	11 28	8 64	20 88	884 09		
Jefferson.....	18 25	64 31	3 01	85 57	6 48	25 72	1 158 66	1 50	1 158 66	8 26	8 51	7 76	12 53	1 256 75		
Kanawha.....	1 016 26	279 82	23 12	1 319 20	596 22	112 85	2 627 00	11 61	3 259 65	253 98	72 00	5 87	331 85	4 910 73		
Lewis.....	14 72	14 19	9 69	38 60	7 37	5 42	315 00	4 80	333 59	8 64	8 71	4 89	880 97			
Logan.....	237 43	19 50	18 70	265 85	51 33	7 80	241 00	9 45	383 11	25 38	4 64	2 97	35 21	569 25		
Marion.....	14 71	18 87	9 55	42 99	118 51	16 80	329 00	5 24	460 29	8 70	5 21	3 62	17 94	733 31		
Marshall.....	21 87	35 83	1 56	58 86	10 69	7 12	464 00	7 25	485 23	5 03	10 66	2 40	17 94	582 61		
Mason.....	108 88	67 33	73 11	248 86	54 21	35 16	746 00	36 05	786 91	27 29	19 56	18 87	65 72	1 847 96		
Mercer.....	12 09	8 40	8 89	29 38	6 10	3 40	381 00	4 54	375 04	2 95	2 70	2 29	7 84	412 86		
Mineral.....	6 54	19 63	1 53	27 75	8 27	7 88	162 00	4 79	173 94	1 61	5 05	4 00	7 09	208 74		
Monongalia.....	8 53	25 45	6 96	36 94	1 78	13 91	257 00	4 00	275 69	2 83	4 88	2 00	9 81	323 54		
Monroe.....	11 73	18 19	7 72	36 64	5 88	7 26	265 00	8 88	282 53	2 85	4 93	1 72	9 62	328 79		
Morgan.....	3 63	7 20		10 73	1 77	8 72	104 00		109 49	8 89	1 02		1 91	122 18		
McDowell.....	7 14	4 30	3 79	15 23	3 61	1 72	89 00	1 71	98 04	1 84	1 10	88	3 83	115 09		

TABLE X.—Continued.

COUNTIES.	DELINQUENCIES AS ALLOWED BY COUNTY COURTS FOR 1886.				DELINQUENCIES AS ALLOWED BY COUNTY COURTS FOR 1886.				DELINQUENCIES AS ALLOWED BY COUNTY COURTS FOR 1886.				
	GENERAL STATE PURPOSES.				GENERAL SCHOOL FUND.				PUBLIC BUILDING FUND.				
	Real Es- tate.	Personal property	Impro- perly Ch'g'd.	Total.	Real Es- tate.	Per-sonal pro- perty.	Capita- tion.	Impro- perly Ch'g'd.	Total.	Real Es- tate.	Per-sonal pro- perty.	Impro- perly Ch'g'd.	Total.
Nicholas.....	\$ 167 99	\$ 13 39	\$ 3 22	\$ 184 60	\$ 84 20	\$ 5 34	\$ 245 0	\$ 1 64	\$ 336 27	\$ 42 14	\$ 3 47	\$ 82	\$ 46 43
Ohio.....	1 84	253 46	3 03	256 87	19	111 73	2,699 00	1 51	2,812 43	10	64 33	77	65 20
Pendleton.....	1 84	6 48	87	9 19	93	2 38	79 00	4 44	82 75	46	1 78	22	2 46
Pleasants.....	13 11	11 59	4 52	29 22	4 98	4 61	224 00	2 27	235 86	4 87	3 12	1 13	9 12
Pocahontas.....	17 90	2 73	1 16	21 69	8 95	64 10	64 10	2 27	73 92	4 5	70	27	5 60
Preston.....	62 11	26 95	5 13	47 12	7 55	10 74	422 10	2 57	442 80	3 74	7 20	1 27	12 21
Putnam.....	15 04	13 50	16 25	91 86	31 11	5 40	431 00	8 13	475 64	13 51	8 98	4 09	21 58
Raleigh.....	74 27	7 05	14 80	96 12	37 14	2 82	140 00	7 40	161 36	18 6	1 87	3 70	24 17
Randolph.....	87 25	8 63	7 28	103 16	41 95	2 44	190 00	3 63	228 02	19 45	5 82	2 07	23 87
Ritchie.....	62 12	19 78	2 91	84 81	31 08	7 90	437 00	1 58	477 56	15 65	6 43	1 84	23 70
Roane.....	1 46	10 90	37 56	49 92	31 08	4 68	448 00	3 69	492 51	15 43	2 33	7 87	10 49
Summers.....	33 83	20 44	15 53	71 80	16 91	8 16	229 00	7 75	229 14	29	2 33	7 87	10 49
Taylor.....	70 89	2 02	17	73 08	35 46	1 04	68 00	1 18	104 63	8 50	6 47	8 93	18 90
Tucker.....	11 72	31 20	3 9	46 84	5 85	12 40	439 00	1 95	453 20	17 78	8 16	1 00	12 12
Tyler.....	43 12	7 86	12 53	63 51	21 57	2 94	182 00	6 66	206 51	2 98	1 88	.....	8 85
Upshur.....	69 00	49 26	82	130 79	33 05	19 30	582 00	.....	643 01	6 97	12 42	3 85	31 92
Wayne.....	245 18	8 59	48 35	254 59	122 63	3 30	82 00	41	208 34	61 44	2 27	21	68 92
Webster.....	165 68	10 64	48 35	224 67	82 88	5 55	321 00	24 16	433 59	41 44	2 73	12 12	56 29
Wetzel.....	41 35	14 14	55 49	109 06	20 71	4 60	294 00	.....	319 31	10 37	4 54	.....	14 91
Wirt.....	47 25	142 73	8 08	198 06	19 11	57 00	1,991 00	4 04	2,071 23	9 53	36 43	2 03	47 99
Wood.....	75 73	8 76	57	85 06	42 9	3 54	141 00	29	187 74	14 72	2 15	14	17 01
Wyoming.....													
Totals.....	\$ 4,347 74	\$ 1,742 43	\$ 891 33	\$ 6,981 50	\$ 2,280 90	\$ 788 18	\$ 25,774 00	\$ 389 47	\$ 29,152 75	\$ 1,060 99	\$ 454 45	\$ 202 10	\$ 1,717 54
													\$37,851 79

## AUDITOR'S REPORT.

TABLE X--Continued.

COUNTIES.	DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1887.				GENERAL STATE PURPOSES.				DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1887.				GENERAL SCHOOL PURPOSES.				Total State and General School.			
	Real Es- tate.	Personal property	Improp- erly charged.	Total.	Real Es- tate.	Personal property	Capita- tion.	Improp- erly charged.	Total.	Real Es- tate.	Personal property	Capita- tion.	Improp- erly charged.	Total.	Real Es- tate.	Personal property	Capita- tion.	Improp- erly charged.	Total.	
Barbour.....	\$ 16 08	\$ 13 09	\$ 7 17	\$ 36 34	\$ 7 12	\$ 5 46	\$ 224 00	\$ 2 87	\$ 238 45	\$ 275 79	\$ 13 13	\$ 1 06	\$ 238 45	\$ 16 08	\$ 13 09	\$ 7 17	\$ 36 34	\$ 2 87	\$ 238 45	
Berkeley.....	9 35	50 58	14 42	104 30	8 74	40 26	1 03	5 83	1 06	1 06	1 03	5 83	1 06	9 35	50 58	14 42	104 30	8 74	1 06	
Boone.....	93 5	5 80	25 88	125 19	87 89	1 61	121 00	10 36	173 44	298 63	1 61	10 36	173 44	93 5	5 80	25 88	125 19	87 89	1 61	
Braxton.....	54 54	12 18	1 61	68 63	21 08	6 57	207 00	64	265 89	834 52	6 57	207 00	64	54 54	12 18	1 61	68 63	21 08	6 57	
Brooke.....	12 31	12 31	2 86	27 48	46 62	4 93	232 00	1 14	106 93	119 24	4 93	232 00	1 14	12 31	12 31	2 86	27 48	46 62	4 93	
Cabell.....	170 33	49 97	2 86	222 16	72 52	21 46	8 69	1 14	298 66	104 90	21 46	8 69	1 14	170 33	49 97	2 86	222 16	72 52	21 46	
Calhoun.....	180 60	22 10	3 09	205 79	13 25	9 14	215 00	1 14	215 00	149 90	9 14	215 00	1 14	180 60	22 10	3 09	205 79	13 25	9 14	
Clay.....	33 81	5 25	30 69	39 10	13 25	2 57	95 00	12 51	110 80	149 90	2 57	95 00	12 51	33 81	5 25	30 69	39 10	13 25	2 57	
Doddridge.....	69 53	30 69	3 09	103 31	28 76	118 27	55 70	1 14	204 97	259 55	118 27	55 70	1 14	69 53	30 69	3 09	103 31	28 76	118 27	
Fayette.....	293 96	137 62	3 09	431 56	25 56	5 32	216 00	1 14	204 97	259 55	25 56	5 32	216 00	293 96	137 62	3 09	431 56	25 56	5 32	
Gilmer.....	63 17	12 92	3 09	79 18	14 46	10 20	472 00	6 53	616 02	874 81	14 46	10 20	472 00	63 17	12 92	3 09	79 18	14 46	10 20	
Grant.....	1 31	12 65	4 29	14 46	10 20	3 09	206 00	6 53	217 35	265 22	10 20	3 09	206 00	1 31	12 65	4 29	14 46	10 20	3 09	
Greenbrier.....	317 96	24 54	16 29	358 79	127 29	8 04	153 00	6 53	158 09	158 09	8 04	153 00	6 53	317 96	24 54	16 29	358 79	127 29	8 04	
Hampshire.....	4 17	23 55	15	27 87	1 68	3 09	153 00	6 53	158 09	158 09	3 09	153 00	6 53	4 17	23 55	15	27 87	1 68	3 09	
Hancock.....	7 44	6 88	8 13	22 45	2 74	54	38 00	2 74	38 28	47 40	2 74	54	38 00	7 44	6 88	8 13	22 45	2 74	54	
Hardy.....	1 25	6 20	6 20	13 65	13 90	27 8	160 00	1 42	202 13	81 40	27 8	160 00	1 42	1 25	6 20	6 20	13 65	13 90	27 8	
Harrison.....	32 25	69 82	23 61	125 68	27 23	36 44	672 00	9 36	715 08	927 29	36 44	672 00	9 36	32 25	69 82	23 61	125 68	27 23	36 44	
Jackson.....	68 09	90 53	15 14	167 55	2 16	19 67	887 00	6 08	1 015 89	1 083 44	19 67	887 00	6 08	68 09	90 53	15 14	167 55	2 16	19 67	
Jefferson.....	5 40	47 01	32 48	84 89	388 43	169 29	220 00	20 38	3 528 70	5 028 49	388 43	220 00	20 38	5 40	47 01	32 48	84 89	388 43	169 29	
Kanawha.....	985 79	47 51	12 85	1 049 79	5 87	5 15	254 00	2 08	267 43	300 96	5 87	254 00	2 08	985 79	47 51	12 85	1 049 79	5 87	5 15	
Lewis.....	14 91	18 75	5 77	38 63	89 43	10 55	3 00	7 40	577 19	1 293 55	10 55	3 00	7 40	14 91	18 75	5 77	38 63	89 43	10 55	
Lincoln.....	680 15	25 62	19 59	705 36	259 04	8 87	428 00	3 21	598 63	1 022 13	259 04	428 00	3 21	680 15	25 62	19 59	705 36	259 04	8 87	
Logan.....	333 42	22 06	7 85	363 33	180 55	16 19	687 00	1 02	714 82	784 23	16 19	687 00	1 02	333 42	22 06	7 85	363 33	180 55	16 19	
Marion.....	18 05	43 19	34 41	95 65	7 29	17 59	41 00	13 76	459 38	555 63	43 19	41 00	13 76	18 05	43 19	34 41	95 65	7 29	17 59	
Mason.....	26 90	41 02	2 59	69 51	10 11	31 81	1 30	5 18	1 597 75	1 815 38	41 02	1 30	5 18	26 90	41 02	2 59	69 51	10 11	31 81	
Meigs.....	118 11	13 00	8 81	139 91	45 26	37 81	1 14	3 54	579 60	648 41	13 00	1 14	3 54	118 11	13 00	8 81	139 91	45 26	37 81	
Mercer.....	1 58	28 42	8 81	30 81	1 14	1 88	198 00	1 88	292 96	302 70	1 14	1 88	1 88	1 58	28 42	8 81	30 81	45 26	37 81	
Mineral.....	1 69	20 67	9 33	27 69	5 89	8 1	28 72	1 88	292 96	302 70	20 67	9 33	1 88	1 69	20 67	9 33	27 69	5 89	8 1	
Monongalia.....	3 09	71 89	3 45	78 43	1 97	28 72	198 00	1 88	292 96	302 70	3 09	71 89	3 45	3 09	71 89	3 45	78 43	1 97	28 72	
Monroe.....	22 24	29 30	14 83	66 37	8 91	12 03	891 00	5 96	417 99	484 98	22 24	29 30	14 83	22 24	29 30	14 83	66 37	8 91	12 03	
Montgomery.....	10 30	10 30	8 28	179 13	66 31	1 55	75 00	3 36	146 62	110 41	10 30	10 30	8 28	10 30	10 30	8 28	179 13	66 31	1 55	
McDowell.....	167 61	10 30	8 28	179 13	66 31	1 55	75 00	3 36	146 62	110 41	167 61	10 30	8 28	167 61	10 30	8 28	179 13	66 31	1 55	



TABLE Y—1.

*Lists of Sheriffs and Collectors in Arrears for License Tax for 1861, 1862 and 1863.*

COUNTY.	Name of Officer,	Tax of 1861	Tax of 1862	Tax of 1863	Aggregate.
Cabell.....	J. B. Bumgardner.....	\$.....	\$ 186 05	\$.....	\$ 486 05
Harrison.....	James Monroe.....	31 40	.....	.....	31 40
Harrison.....	T. L. Moore.....	.....	84 61	.....	84 61
Jackson.....	James F. Scott.....	.....	597 20	659 80	1,257 00
Marion.....	Rawley Morris.....	.....	.....	96 50	96 50
Monongalia.....	James Odbert.....	966 97	986 89	.....	1,943 86
Randolph.....	Jesse F. Phares.....	.....	156 40	.....	156 40
Total.....	.....	\$ 988 37	\$ 1,961 15	\$ 756 30	\$ 3,705 82

TABLE Y—2.

*List of Sheriffs in Arrears for Taxes for 1861 and 1862.*

COUNTY.	Name of Officer.	State Tax for 1861	State Tax for 1862	Aggregate
Cabell.....	J. B. Bumgardner.....	\$ 1,389 72	\$ 3,398 98	\$ 4,728 65
Jackson.....	James F. Scott.....	8,335 83	1,203 62	4,589 45
Mason.....	W. E. Wetzel.....	3,410 21	.....	3,410 21
Monongalia.....	James Odbert.....	.....	3,952 34	3,952 34
Pleasants.....	James Hamlin.....	.....	42 71	42 71
Pleasants.....	Thomas Johnson.....	65 92	.....	65 92
Randolph.....	Jesse Phares.....	2,027 41	3,287 81	5,315 22
Wayne.....	James Bartram.....	.....	2,943 16	2,943 16
Wayne.....	Morgan Garrett.....	.....	1,023 41	1,023 41
Total.....	.....	\$ 10,229 0	\$ 15,791 98	\$ 26,021 07

TABLE Y—3.

*Lists of Sheriffs in Arrears for Taxes for 1863 and 1864.*

COUNTY.	Name of Officer.	State Tax 1863	State Tax 1864	Militia Fines.	Aggregate
Jackson.....	G. S. M. King.....	\$.....	\$.....	\$ 474 40	\$ 474 80
Wayne.....	James Bartram.....	302 68	204 71	.....	607 39
Total.....	.....	\$ 302 68	\$ 304 71	\$ 474 40	\$ 1,081 79

TABLE Y—4.

*List of Sheriffs in Arrears for Taxes for 1865.*

COUNTY,	Name of Officer	State Tax.	School Tax	License Tax.	Militia Fines.	Aggregate
Boone.....	W. V. Bias.....	\$ 619 26	\$ 16 94	\$ 9 60	.....	\$ 645 80
Jackson.....	G. S. M. King.....	.....	.....	.....	\$ 582 00	582 00
Putnam.....	B. P. Morris.....	10 65	.....	.....	.....	10 65
Wayne.....	Morgan Garrett.....	1,039 46	882 80	.....	.....	1,922 26
Wayne.....	James Bartram.....	781 97	.....	.....	.....	781 97
Total.....	.....	\$ 2,451 34	\$ 899 74	\$ 9 60	\$ 582 00	\$ 3,942 68

TABLE Y—5.

*List of Sheriffs in Arrears for Taxes for 1866.*

COUNTY.	Name of Officer.	State Tax.	School Tax	Lic'se Tax.	Fin's	Sale of delin- quent lands.	Militia Fines.	Aggr'te.
Boone.....	W. V. Bias.....	\$ 1,200 51	\$ 926 29	\$ 22 92	\$50 00	.....	.....	\$ 2,199 72
Calhoun.....	N. Polting.....	.....	.....	66 65	.....	.....	.....	66 65
Grant.....	John R. Dolly.....	.....	145 94	.....	.....	.....	.....	145 94
Logan.....	Jasper Perry.....	.....	.....	25 00	.....	.....	.....	25 00
Taylor.....	R. Davison.....	.....	36 19	.....	88 00	\$ 49 47	.....	123 66
Tyler.....	L. W. Martin.....	.....	.....	132 19	.....	.....	\$ 243 45	375 64
Wayne.....	Morgan Garrett.....	1,071 62	1,156 18	.....	.....	.....	.....	2,227 80
Wayne.....	James Bartram.....	881 14	404 33	92 62	.....	.....	.....	1,358 09
Wyoming.....	W. Roach.....	350 57	508 36	158 90	.....	.....	.....	1,017 83
Total.....	.....	\$ 2,488 84	3,177 29	\$ 498 23	\$88 00	\$ 49 47	\$ 243 45	\$ 7,540 83

TABLE Y—6.

*List of Sheriffs in Arrears for Taxes for 1867.*

COUNTY.	Name of Officer.	State Tax	School Tax	Lic'nse Tax	Militia Fines.	Jury Costs.	Aggreg'te
Boone.....	E. R. Bias.....	\$ 730 23	\$ 1,051 97	.....	.....	.....	\$ 1,782 20
Braxton.....	G. H. Morrison.....	.....	95 63	.....	.....	.....	95 63
Harrison.....	I. F. Roane.....	.....	.....	.....	\$ 78 75	.....	78 75
Logan.....	Jasper Perry.....	9 91	3 88	\$ 167 45	.....	.....	181 24
Logan.....	Harrison Blair.....	855 07	764 04	.....	.....	.....	1,619 11
Taylor.....	R. Davisson.....	.....	.....	.....	.....	\$ 6 00	6 00
Total.....	.....	\$ 1,595 21	\$ 1,915 52	\$ 167 45	\$ 78 75	\$ 6 00	\$ 3,762 92

TABLE Y—7.

*List of Sheriffs in Arrears for Taxes for 1868.*

COUNTY.	Name of Officer.	State Tax	School Tax.	Lic'se Tax.	Fines	Jury Costs	Aggreg'te
Boone.....	E. R. Bias.....	\$ 1,123 12	\$ 1,325 27	\$ 262 29	\$ 23 00	\$ 18 00	\$ 2,756 68
Jackson.....	G. S. M. King.....	185 93	377 84	.....	.....	.....	563 79
Logan.....	Harrison Blair.....	1,081 28	1,439 96	123 17	.....	.....	2,644 41
Morgan.....	Lewis Allen.....	.....	51 65	.....	.....	.....	51 65
Futnam.....	Isaac A. Wade.....	.....	417 79	.....	.....	.....	417 79
Ritchie.....	Benjamin Wells.....	139 38	281 42	.....	.....	.....	420 80
Taylor.....	R. Davisson.....	.....	.....	.....	1 00	.....	1 00
Total.....	.....	\$ 2,594 71	\$ 3,893 95	\$ 385 46	\$ 24 00	\$ 18 00	\$ 6,856 12

TABLE Y—8.

*List of Sheriff's in Arrears for Taxes for 1869.*

COUNTY.	Name of Officer.	State tax	School Tax.	License Tax.	Sale of Delinq't Lands.	Fines.	Aggre-gate.
Boone.....	E. R. Bias.....	\$ 222 91	\$ 1,308 58	\$ 230 31	.....	\$ 2 00	\$ 3,821 80
Jackson.....	D. J. Keeney.....	.....	864 06	.....	\$ 34 57	.....	869 23
Lincoln.....	G. Adkins.....	.....	153 28	.....	.....	.....	155 28
Logan.....	Harrison Blair.....	1,078 38	1,440 02	99 99	.....	.....	2,618 34
Marion.....	H. M. Ice.....	903 55	4,141 53	988 28	.....	.....	6,013 36
Marshall.....	H. Keltz.....	.....	.....	.....	144 18	.....	144 18
Mercer.....	Benjamin White.....	1,466 01	1,932 04	.....	.....	.....	3,398 05
Morgan.....	Lewis Allen.....	703 01	1,774 77	550 30	561 19	.....	3,589 27
Putnam.....	Isaac A. Wade.....	1,218 08	1,786 33	.....	.....	.....	3,004 36
Wirt.....	F. B. Stoddard.....	.....	930 23	528 96	3 890 32	6 80	5,351 31
Wyoming.....	R. T. Lusk.....	.....	394 07	.....	.....	.....	394 07
Total.....	.....	\$ 7 591 84	\$14,755 51	\$ 2,892 84	\$ 4,630 26	\$ 8 80	\$29 379 25

TABLE Y—9.

*List of Sheriff's in Arrears for Taxes for 1870.*

COUNTY.	Name of Officer.	State tax	School Tax.	Hospital Tax.	License tax.	Fines	Aggre-gate.
Boone.....	W. L. Mahan.....	\$.....	\$ 492 96	\$ 23 14	\$.....	.....	\$ 516 10
Doddridge.....	E. L. Wade.....	.....	1,076 73	.....	.....	13 49	1,090 13
Fayette.....	R. B. Cassidy.....	.....	1,398 34	.....	.....	.....	1,398 34
Hancock.....	S. W. Wilson.....	.....	351 96	.....	.....	.....	351 96
Jackson.....	D. J. Keeney.....	322 12	2,547 85	.....	44 33	5 00	2,919 30
Marion.....	H. M. Ice.....	.....	2,327 45	.....	42 10	.....	2,370 25
Mercer.....	Benjamin White.....	.....	.....	.....	23 60	.....	23 60
Monroe.....	L. Ballard.....	.....	21 83	.....	.....	.....	21 83
Morgan.....	Lewis Allen.....	1,069 00	1,743 58	455 19	699 22	01	3,598 70
Nicholas.....	J. G. Malcom.....	.....	24 43	.....	.....	.....	24 43
Putnam.....	J. A. Wade.....	1,646 85	2,715 61	974 06	1,131 15	24 12	6,514 46
Randolph.....	J. M. Phares.....	.....	537 29	.....	8 20	1 00	546 49
Ritchie.....	John Heaton.....	117 14	.....	.....	.....	50 00	167 14
Wirt.....	F. B. Stoddard.....	1,824 58	2,136 11	574 37	435 98	32 45	5,003 49
Wyoming.....	R. T. Lusk.....	.....	1,018 45	168 78	.....	.....	1,187 23
Total.....	.....	\$ 4 911 38	\$ 16,415 69	\$ 2,196 14	\$ 2 385 23	\$ 125 96	\$26 034 67

TABLE Y—10.

*List of Sheriff's in Arrears for Taxes for 1871.*

COUNTY.	Name of Officer.	State tax	School Tax.	Hospital Tax.	Fines	Sale of Delinq't Lands.	Aggre-gate.
Harrison.....	John A. Hursey.....	\$.....	\$ 116 00	.....	.....	\$ 573 60	\$ 689 60
Lincoln.....	C. L. Howden.....	.....	.....	.....	.....	67 06	67 06
Logan.....	E. Rutherford.....	359 11	1,744 58	97 32	\$ 1 00	124 62	2,336 63
Nicholas.....	H. Hendrickson.....	.....	.....	.....	.....	74	74
Total.....	.....	\$ 359 11	\$ 1,870 58	\$ 97 32	\$ 1 00	\$ 768 02	\$ 5,794 03

TABLE Y.—11.

*List of Sheriffs in Arrears for Taxes for 1872.*

COUNTY.	Name of Officer.	State Tax.....	School Tax.....	Hospital Tax.....	License Tax.....	Fines.....	Aggregate .....	Over payments under head of indicated by .....	Balance Due.....
Harrison .....	J. A. Hursey.....	\$.....	\$ 3 701 13	\$.....	\$.....	\$.....	\$ 3,701 13	\$.....	\$ 3,701 13
Jefferson.....	G. W. Chase.....	*.....	745 27	.....	.....	.....	745 27	.....	168 01
Logan.....	J. M. Jockson.....	1,160 75	1,513 86	293 18	201 90	.....	3,169 69	.....	3,169 69
Mercer.....	Jno. T. Smith.....	.....	189 64	.....	.....	.....	189 64	.....	189 64
Morgan.....	Wm. Waugh.....	.....	19 01	.....	.....	.....	19 01	.....	19 01
Putnam.....	I. J. Ball.....	*.....	292 88	.....	.....	14 00	306 88	58 21	248 17
Total.....	.....	\$ 1,160 75	\$ 6,481 29	\$ 293 18	\$ 201 90	\$ 14 00	\$ 8,131 12	\$ 635 47	\$ 7 485 65

TABLE Y.—12.

*List of Sheriffs in Arrears for Taxes for 1873.*

COUNTY.	Name of Officer.	State Tax.....	School Tax.....	Hospital Tax.....	License Tax.....	Fines.....	Sale of Delinquent Lands.....	Aggregate .....
Logan.....	Lloyd Ellis.....	\$.....	\$.....	\$.....	\$.....	\$ 4 22	\$.....	\$ 4 22
Logan*.....	J. M. Jackson.....	1,211 37	1,681 74	803 91	.....	15 00	.....	3,212 02
Mercer.....	J. T. Smith.....	2 41	1 88	.....	10 78	12 00	9 02	38 09
Morgan.....	Wm. Waugh.....	1,305 95	1,815 86	394 41	398 32	10 00	3 57	3,627 11
Total.....	.....	\$ 2,618 73	\$ 2,999 48	\$ 798 32	\$ 409 10	\$ 41 22	\$ 12 59	\$ 6,879 44

\*All payments on the revenues of this county for this year have been made by G. W. Taylor.

TABLE Y.—13.

*List of Sheriffs in Arrears for Taxes for 1874.*

COUNTY.	Name of Officer.	State Tax.....	School Tax.....	License Tax.....	Fines.....	Aggregate.....	Over payments indicated by .....	Balance Due.....
Lincoln.....	C. L. Bowden.....	\$ 666 63	\$ 1,892 13	\$ 28 91	\$ 27 00	\$ 2,614 67	\$.....	\$ 2,614 67
Logan.....	G. W. Taylor.....	*.....	783 84	58 90	.....	837 74	178 27	850 47
Morgan.....	Wm. Waugh.....	1,985 25	1,817 80	98 00	.....	3,901 05	.....	3,901 05
Wetzel.....	A. P. Brookover.....	97	513 61	.....	108 28	622 86	.....	622 86
Wyoming.....	H. Hatfield.....	*.....	420 98	.....	.....	420 98	145 25	275 67
Total.....	.....	\$ 2,652 85	\$ 5,428 31	\$ 180 81	\$ 135 28	\$ 8,897 25	\$ 323 53	\$ 8,073 72

TABLE Y.—14.

*List of Sheriffs in Arrears for Taxes for 1875.*

COUNTY.	Name of Officer.	State Tax.	School Tax.	Licenses Tax.	Fines.	Sale of Delinq't Lands.	Aggregate.
Fayette.....	S. H. Carrack.....	\$ .....	\$ 690 10	\$ 894 80	\$ 11 00	\$ 300 19	\$ 1,396 00
Lincoln.....	C. L. Bowden.....	.....	.....	.....	7 00	.....	7 00
Logan.....	G. W. Taylor.....	.....	.....	15 93	160 00	22 88	829 62
Morgan.....	Wm. Waugh.....	630 81	.....	428 55	01	.....	428 56
Wetzel.....	A. P. Brookover.....	.....	8,519 60	.....	44 42	.....	8,563 72
Wyoming.....	H. Hatfield.....	.....	.....	.....	116 50	.....	116 50
Total.....	.....	\$ 630 81	\$ 4,209 70	\$ 839 28	\$ 338 63	\$ 323 47	\$ 6,341 49

TABLE Y.—15.

*List of Sheriffs in Arrears for Taxes for 1876.*

COUNTY	Name of Officer	State Tax.....	School Tax.....	License Tax.....	Fines.....	Aggregate.....	Over/mts Indicated by a°.....	Balance due
Clay.....	Solomon Reed.....	\$ .....	\$ 241 56	\$ .....	\$ .....	\$ 241 56	\$ .....	\$ 241 56
Fayette.....	S H Carrick.....	.....	2,306 40	296 56	26 00	2,628 96	.....	2,628 96
Gilmer.....	J F W Holt.....	.....	24 30	.....	.....	24 30	18 14	11 16
Logan.....	G W Taylor.....	1,209 88	1,547 58	12 54	.....	2,770 00	.....	2,770 00
Marshall.....	J P Wayman.....	.....	3,921 10	.....	397 67	4,318 77	.....	4,318 77
Mineral.....	A Umstot.....	.....	450 96	.....	.....	450 96	.....	450 96
Monroe.....	Wm Adair, Jr.....	.....	215 64	.....	.....	215 64	84 69	130 95
Raleigh.....	J B Underwood.....	.....	199 95	.....	.....	199 95	.....	199 95
Summers.....	Evan Hinton.....	79 39	923 14	92 48	6 66	1,101 67	.....	1,101 67
Wetzel.....	W M Brookover.....	.....	1,409 75	779 41	18 50	2,207 66	41 34	2,166 32
Wirt.....	J C Hale.....	.....	382 92	.....	.....	382 92	.....	382 92
Total.....	.....	\$ 1,289 27	\$ 11,573 30	\$ 1,180 99	\$448 83	\$ 14,492 39	\$139 17	\$ 14,353 22

TABLE Y.—16.

*List of Sheriffs in Arrears for Taxes for 1877.*

(No Sheriffs in arrears this year.)

TABLE Y.—17.

*List of Sheriffs in Arrears for Taxes for 1878.*

(No Sheriffs in arrears for this year.)

TABLE Y.—18.

*List of Sheriffs in Arrears for Taxes for 1879.*

COUNTY.	Name of Officer	School Tax.	Sale of Delinqu't Lands.	Aggreg'te.
Clay .....	James M. Moore.....	\$ 377 72	\$.....	\$ 377 72
Gilmer .....	S. L. Hays .....	1,433 85	204 83	1,728 68
Wyoming .....	J. W. Cline .....	19 67	.....	19 07
Total .....	.....	\$ 1,830 64	\$ 204 83	\$ 2,125 47

TABLE Y.—19.

*List of Sheriffs in Arrears for Taxes for 1880.*

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax.	Fines.	Aggreg'te.
Clay .....	J M Moore.....	\$ 36 16	\$ 468 09	\$ 6 57	\$ 32 00	\$ 542 82
Doddridge.....	John Donohue....	1,117 37	2,098 30	170 89	3 50	4,288 06
Gilmer .....	S L Hays.....	.....	2,470 46	73 87	30 18	2,574 51
Mineral .....	G F Sims.....	72 25	.....	.....	65 00	137 25
Pendleton .....	Geo McQuain.....	43 43	281 19	.....	.....	324 62
Pocahontas ...	W H Cackley.....	83 23	25 40	.....	.....	58 63
Roane .....	A Cain .....	.....	2,737 20	.....	1 00	2,738 20
Summers.....	W S Lilly.....	.....	118 40	.....	.....	118 40
Wirt .....	Thomas Foster ...	.....	734 42	.....	.....	734 42
Wyoming .....	Jno W Cline .....	526 65	893 04	.....	24 00	1,443 69
Marion .....	H Hanly .....	.....	.....	.....	49 99	49 99
Total .....	.....	\$ 10 940 50	\$ 13,159 47	\$ 205 67	\$ 251 67	\$ 13,061 09

TABLE Y.—20.

*List of Sheriffs in Arrears for Taxes for 1881.*

COUNTY.	Name of Officer.	School Tax.	Aggreg'te.
Roane .....	A Cain.....	\$ 1,113 19	\$ 1,119 13

TABLE Y.—21.

*List of Sheriffs in Arrears for Taxes for 1882.*

(No Sheriffs in arrears this year.)

TABLE Y.—22.

*Lists of Sheriffs in Arrears for Taxes for 1883.*

COUNTY,	Name of Officer.	State Tax	School Tax	Lic'nse Tax	Fine's	Sale of delinquent Lands	Aggregate
Berkeley.....	Geo A Chisman.....	\$ 163 48	\$ 3,479 98	.....	84 50	.....	\$ 3,727 64
Caldoun.....	Jno W Bell.....	.....	310 28	.....	.....	.....	310 28
Randolph.....	J G Ward.....	317 83	2,137 95	.....	.....	145 18	2,600 96
Wayne.....	W E Wilkinson ..	.....	3,083 29	.....	.....	.....	3,083 29
Webster.....	H W Rader.....	.....	.....	.....	.....	1,720 91	1,720 91
Wyoming ..	Richard Mitchell..	.....	103 77	.....	.....	.....	103 77
Total.....	.....	\$ 481 31	\$ 9,116 95	.....	\$84 50	\$ 1,866 09	\$ 11,544 85

TABLE Y.—23.

*List of Sheriffs in Arrears for Taxes for 1884.*

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax.	Fines	Aggregate
Barbour.....	J E Heatherby.....	.....	\$ 750 64	.....	.....	\$ 750 64
Berkeley.....	G A Chisman.....	\$ 11,685 32	4,608 48	\$ 2,376 86	\$ 520 00	19,190 06
Calboun.....	J W Bell.....	1,514 08	1,821 98	.....	4 00	3,339 99
Marshall.....	J B Hicks.....	673 66	328 34	.....	.....	1,000 00
Monongalia.....	G W McVickers.....	.....	238 91	.....	.....	238 91
Randolph.....	J G Ward.....	1,761 58	3,080 81	78 66	51 50	4,993 53
Taylor.....	S S Waller.....	.....	817 11	.....	.....	817 11
Wayne.....	W E Wilkinson.....	2,885 82	4,600 45	95 75	.....	7,102 02
Wyoming.....	R Mitchell.....	788 44	1,164 88	.....	15 00	1,968 32
Total.....	.....	\$ 18,818 75	\$ 17,419 58	\$ 2,550 77	\$ 590 50	\$ 39,379 60

TABLE Y.—24.

*List of Sheriffs in Arrears for Taxes for 1885.*

(No Sheriffs in arrears for this year.)

TABLE Y.—25.

*List of Sheriffs in Arrears for Taxes for 1886.*

(No Sheriffs in arrears for this year.)

TABLE Y.—26.

*Lists of Sheriffs in Arrears for taxes for 1887.*

COUNTY.	Name of Officer.	School Tax.	Aggregate
Pocahontas .....	J. C. Arbogast.....	\$ 949 51	\$ 949 51

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# INSURANCE DEPARTMENT,

1887.

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# STATEMENTS OF CONDITION

—OF—

# INSURANCE COMPANIES

Transacting business in the State of West Virginia, during  
the year 1887, upon authority issued from  
the Auditor's office.

AMERICAN STEAM BOILER INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The amount of cash on hand.....	\$ 60,871 81	
The bonds and stocks owned by the company.....	572,553 75	
The debts due the company for premiums amount to.....	56,302 95	
All other securities amount to loans, with \$14,980 stock collateral	10,300 00	
All other claims against the company are, commissions.....		\$ 6,529 11
Reinsurance reserve as computed by N. Y. Standard.....		169,123 52
Total.....	\$ 706,028 51	\$ 175,652 63
Gross amount of premiums for the year 1886.....		543 75
Amount of tax thereon.....		10 87

## AUDITOR'S REPORT.

## ÆTNA INSURANCE COMPANY

OF HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, W. H. RINEHART, Wheeling.

The amount of its capital stock is.....\$4,000,000.00

The amount of its capital stock paid up is .....\$4,000,000.00

	Assets.	Liabilities
The losses adjusted and not due are.....		\$ 46,023 58
The losses unadjusted are.....		191,231 51
The losses in suspense waiting for further proof are.....		12,743 00
All other claims against the company are.....		59,432 06
Total.....	\$9,568,859 56	\$ 3 0,420 98
Gross amount of premiums for the year 1886.....		6,257 08
Amount of tax thereon.....		125 14

## ÆTNA FIRE AND MARINE INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is.....\$100,000.00

The amount of its capital stock paid up is ..... 50,000.00

	Assets.	Liabilities
The am't of cash on hand and in hands of agt's or other persons	\$ 6,115 23	
The bonds and stocks owned by the company.....	90,000 00	
The debts due the company, secured by mortgage or otherwise...	1,872 01	
The debts due the company for premiums amount to.....	4,696 05	
All other securities amount to (Leger accounts).....	13,504 91	
The losses adjusted and not due are.....		\$ 1,106 43
The losses unadjusted are.....		1,750 00
The losses in suspense waiting for further proof are.....		1,400 00
All other claims against the company are.....		817 24
Total.....	\$ 116,188 20	\$ 5,073 67

## INSURANCE DEPARTMENT.

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## AGRICULTURAL INSURANCE COMPANY,

OF WATERTOWN, NEW YORK.

Attorney for the State of West Virginia, J. N. THATCHER, Martinsburg.

The Amount of its capital stock is.....\$500,000 00

The Amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 168,987 13	
The real estate unincumbered is.....	155,417 46	
The Bonds and stocks owned by the company.....	261,531 50	
The debts due the company, secured by mortgage or otherwise...	990,909 77	
The debts due the company for premiums amount to.....	83,174 90	
All other securities amount to .....	226,890 92	
The losses adjusted and not due are .....		\$ 26,903 17
The Losses unadjusted are.....		10,496 25
The losses in suspense waiting for further proof are.....		21,500 00
Total.....	1,886,911 68	58,899 42
Gross amount of premiums for the year 1886.....		1,663 27
Amount of tax thereon.....		33 28

## AMERICAN SURETY INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is.....\$500,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 2,859 29	
The bonds and stocks owned by the company.....	575,781 25	
Accrued interest on same.....	1,406 25	
The debts due the company for premiums amount to.....	23,618 94	
All other securities amount to.....	13,617 63	
To amount of liabilities due or owing to banks or other creditors		\$ 72,337 94
The losses unadjusted are.....		14,127 03
The losses in suspense waiting for further proof are .....		5,050 81
All other claims against the company are.....		1,525 09
Total.....	\$ 643,281 35	93,040 87

## BRITISH AMERICA ASSURANCE COMPANY,

OF TORONTO, CANADA.

Attorney for the State of West Virginia R. J. A. BOREMAN, Park-  
ersburg.

The amount of its capital stock is.....\$500,000 00

The amount of its capital stock paid up is.....\$500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of ag'ts or other persons.	\$ 55,194 14	
The Bonds and stocks owned by the company.....	717,243 75	
The debts due the company for premiums amount to.....	36,332 44	
The losses unadjusted are.....		\$ 51,479 99
The losses in suspense waiting for further proof are.....		6,152 45
All other claims against the company are.....		362,739 94
Total .....	808,770 33	420,372 38
Gross amount of premiums for the year 1886.....		2,918 64
Amount of tax thereon.....		58 37

## AMERICAN FIRE INSURANCE COMPANY,

OF PHILADELPHIA, PENN..

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....\$500,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 99,761 94	
The real estate unincumbered is.....	185,673 00	
The bonds and stocks owned by the Company.....	1,162,417 42	
The debts due the company, secured by mortgage or otherwise...	728,089 50	
The debts due the company for premiums amount to.....	32,604 36	
All other securities amount to.....	93,162 44	
Cash dividend to stockholders remaining unpaid.....		\$ 925 00
The losses adjusted and due are.....		32,359 94
The losses adjusted and not due are.....		89,544 10
The losses unadjusted are.....		17,588 68
The losses in suspense waiting for further proof are.....		
All other claims against the company are.....		1,107,906 72
Total.....	2,301,858 06	1,248,984 44
Gross amount of premiums for the year 1886.....		4,552 72
Amount of tax thereon.....		91 06

## INSURANCE DEPARTMENT.

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## ANGLO-NEVADA ASSURANCE CORPORATION,

OF SAN FRANCISCO.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is .....\$2,000,000 00

The amount of its capital stock paid up is..... 2,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 24,527 85	
The bonds and stocks owned by the company.....	1,584,550 00	
The debts due the company, secured by mortgage or otherwise....	557,500 00	
The debts due the company for premiums amount to .....	69,545 40	
All other securities amount to .....	13,385 41	
The losses adjusted and not due are .....		\$ 13,115 82
The losses unadjusted are.....		6,200 00
All other claims against the company are.....		5,393 76
Total.....	2,249,508 16	24,709 68

## CONNECTICUT INDEMNITY ASSOCIATION,

OF WATERBURY, CONN.

Attorney for the State of West Virginia, HENRY S. WALKER,  
Charleston.

The amount of its capital stock is.....\$200,000 00

The amount of its capital stock paid up is..... 117,100 00

	Assets.	Liabilities
The am't of cash on hands and in hands of ag'ts or other persons	\$ 52,347 16	
The bonds and stocks owned by the company .....	10 00	
The debts due the company, secured by mortgage or otherwise....	13,300 00	
Loans on collateral security.....	5,400 00	
Bills receivable.....	8,696 73	
All other securities amount to.....	4,247 42	
Claims for benefits unadjusted but not due .....		2,000 00
Claims for benefits unad'ed reported and in suspense or dispute.		2,000 00
Total.....	89,001 31	4,000 00
Amount of tax paid into the State Treasury.....		20 60

## CITIZENS INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. HUNTER SMITH, Parkersburg.

The amount of its capital stock is.....\$300,000 00

The amount of its capital stock paid up is..... 300,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 97,002 17	
The real estate unincumbered is.....	142,000 00	
The bonds and stocks owned by the company.....	588,600 00	
The debts due the company, secured by mortgage or otherwise...	275,300 00	
All other securities amount to.....	9,558 18	
The losses adjusted and due are.....		\$ 25,439 69
The losses adjusted and not due are.....		43,205 47
The losses unadjusted are.....		5,777 45
The losses in suspense waiting for further proof are.....		6,863 15
All other claims against the company are.....		
Total.....	1,112,460 35	81,285 76
Gross amount of premiums for the year 1886.....		2,329 02
Amount of tax thereon.....		46 58

## CONTINENTAL INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its stock is..... \$1,000,000 00

The amount of its capital stock paid up is..... 1,030,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 836,880 97	
Real estate unincumbered is.....	683,500 00	
The bonds and stocks owned by the company.....	3,251,476 40	
The debts due the company, secured by mortgage or otherwise...	304,810 00	
Loans secured by collateral.....	70,360 00	
The debts due the company for premiums amount to.....	540,619 28	
All other securities amount to.....	42,394 62	
The losses adjusted and not due are.....		\$ 71,915 31
The losses unadjusted are.....		288,639 99
The losses in suspense waiting for further proof are.....		46,201 00
All other claims against the company are.....		2,445,368 05
Total.....	5,239,981 23	2,865,124 35
Gross amount of premiums for the year 1886.....		10,025 89
Amount of tax thereon.....		20 51

## INSURANCE DEPARTMENT.

9

## CITIZENS INSURANCE COMPANY,

OF PITTSBURG.

Attorney for the State of West Virginia, CHARLES A. WEAVER,  
Moundsville.

The amount of its capital stock is.....\$500,000\_00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 30,510 89	
The real estate unincumbered is.....	108,000 00	
The bonds and stocks owned by the company.....	249,412 50	
The debts due the company, secured by mortgage or otherwise...	275,543 34	
The debts due the company for premiums amount to.....	25,733 83	
All other securities amount to.....	85,587 87	
The losses adjusted and not due are.....		26,082 91
All other claims against the company are.....		410 00
Total.....	704,788 43	26,472 91
Gross amount of premiums for the year 1886.....		907 97
Amount of taxes thereon.....		18 15

## COOPER INSURANCE COMPANY,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, Wm. L. FOOSE, Wheeling.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 15,646 16	
The real estate unincumbered is.....	353 93	
The bonds and stocks owned by the company.....	42,225 0	
The debts due the company, secured by mortgage or otherwise.....	117,815 24	
The debts due the company for premiums amount to.....	22,622 39	
All other securities amount to.....	82,003 11	
Capital.....		\$ 100,000 00
To amount of liabilities due or owing to banks or other creditors		2,150 00
The losses unadjusted are.....		9,288 25
All other claims against the company are.....		91,986 67
Total.....	280,665 91	203,404 92
Gross amount of Premiums for the year 1886.....		1,289 72
Amount of tax thereon.....		25 39

## CONNECTICUT FIRE INSURANCE COMPANY,

OF HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 225,344 94	
The real estate unincumbered is.....	81,450 00	
The bonds and stocks owned by the company.....	1,250,047 00	
The debts due the company, secured by mortgage or otherwise.....	572,900 00	
The losses adjusted and not due are.....		\$ 73,441 48
The losses unadjusted are.....		19,810 84
The losses in suspense waiting for further proof are.....		
Total.....	2,129,741 94	704,871 40
Gross amount of premiums for the year 1886.....		580 63
Amount of tax thereon.....		11 21

## COMMERCIAL UNION ASSURANCE COMPANY (Limited),

OF LONDON.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....\$12,500,000 00

The amount of its capital stock paid up is..... 1,250,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 346,284 85	
The real estate unincumbered is.....	247,027 08	
The bonds and stocks owned by the company.....	1,676,825 00	
The debts due the company for premiums amount to.....	317,443 48	
All other securities amount to.....	9,233 46	
To amount of Liabilities due or owing to banks or other creditors		\$ 45,099 50
The losses adjusted and due are.....		
The losses adjusted and not due are.....		150,258 76
The losses unadjusted are.....		
The losses in suspense waiting further proof are.....		1,403,584 09
All other claims against the company are.....		
Total.....	2,596,313 87	1,598,937 35
Gross amount of premiums for the year 1886.....		6,174 40
Amount of tax thereon.....		123 52

**CITY OF LONDON FIRE INSURANCE COMPANY,**  
OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON. Wheeling,

The amount of its capital stock is .....\$10,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't cash on hand and in hands of agents or other persons...	\$ 45,115 08	
The bonds and stocks owned by the company.....	624,500 00	
The debts due the company for premiums amount to.....	78,955 15	
All other securities amount to .....	218 02	
To amount of liabilities due or owing to banks or other creditors		\$ 10,218 25
The losses adjusted and not due are.....		24,234 89
The losses unadjusted are.....		29,393 20
The losses in suspense and waiting for further proof are.....		8,300 00
All other claims against the company are.....		318,431 48
Total.....	746,186 25	890,577 82
Gross amount of premiums for the year 1896.....		2,066 63
Amount of tax thereon .....		41 33

**EQUITABLE LIFE ASSURANCE SOCIETY OF THE  
UNITED STATES.**

OF NEW YORK.

Attorney for the State of West Virginia, DANIEL MAYER, Charleston.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$5,855,390 07	
The real estate unincumbered is.....	16,428,225 82	
The bonds and stocks owned by the company.....	28,711,075 00	
The debts due the company, secured by mortgage or otherwise.....	19,881,470 94	
The debts due the company for premiums amount to.....	2,245,383 11	
All other securities amount to.....	2,032,993 32	
Unpaid dividends to policy holders.....		86,947 00
Valuation of outstanding risks, interest $4\frac{1}{2}$ per cent. ....		54,524,308 00
To amount of liabilities due or owing to banks or other creditors		
The losses adjusted and due are .....		231,066 00
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		
All other claims against the company are.....		48,865 00
Total.....	75,154,517 76	54,891,186 00
Gross amount of premiums for the year 1896 .....		20,408 38
Amount of tax thereon.....		408 17

## AUDITOR'S REPORT.

## EQUITABLE ACCIDENT INSURANCE COMPANY,

OF CINCINNATI, OHIO.

Attorney for the State of West Virginia, CHARLES L. WILLIAMS,  
Parkersburg.

The amount of its capital stock is .....\$100,000 00

The amount of its capital stock paid up is ..... 100,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	6,418 00	
The bonds and stocks owned by the company	301,117 00	
The debts due the company for premiums amount to	28,320 70	
To amount of liabilities due or owing to banks or other creditors		148,250 00
The losses unadjusted are		1,714 76
The losses in suspense waiting for further proof are		8,500 00
Total	335,855 70	158,464 76
Gross amount of premiums for the year 1886		1,447 37
Amount of tax thereon		28 94

EMPLOYES LIABILITY ASSURANCE CORPORATION  
(LIMITED.)

OF LONDON, ENGLAND.

Attorney for State of West Virginia, P. F. DUFFY, Charleston.

The amount of its capital stock is .....\$5,000,000

The amount of its capital stock paid up is .....500,000

	Assets.	Liabilities
The am't of cash on hand and in the hands of agt's or othe persons	\$ 11,490 37	
All othee securities amount to	100,000 00	
The losses in suspense waiting for further proof are		\$ 75 00
All other claims against the company are		9,505 35
Total	111,490 37	9,605 35

INSURANCE DEPARTMENT.

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FIRE AND MARINE.

OF WHEELING, W. VA.

The amount of its capital stock is.....\$100,000

The amount of its capital stock paid up is..... 100,000

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 766 62	
The bonds and stocks owned by the company	106,200 00	
The debts due the company for premiums amount to	9,903 91	
All other securities amount to	10,991 65	
The losses adjusted and not due are		\$ 1,500 00
The losses unadjusted are		1,000 00
The losses in suspense waiting for further proof are		1,000 00
Total	127,862 18	3,500 00
Gross amount of premiums for the year 1886		8,673 65
Amount of tax thereon		165 04

FRANKLIN INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 60,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 7,983 83	
The real estate unincumbered is	15,000 00	
The bonds and stocks owned by the company	62,000 00	
The debts due the company, secured by mortgage or otherwise	37,070 75	
The debts due the company for premiums amount to	7,474 63	
To amount of liabilities due or owing to banks or other creditors		\$ 1,121 80
The losses unadjusted are		6,925 15
Total	129,529 21	7,146 95

**AUDITOR'S REPORT.**  
**FIRE ASSOCIATION,**  
**OF PHILADELPHIA.**

Attorney for the State of West Virginia, J. V. L. ROGERS, Wheeling.

The amount of its capital stock is..... \$500,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents and of other persons.....	\$ 287,265 18	
The real estate unincumbered is.....	58,650 00	
The bonds and stock owned by the company.....	2,782,018 50	
The debts due the company, secured by mortgage or otherwise.....	1,208,937 98	
All other securities amount to.....	128, 04 18	
The losses adjusted and not due are.....		\$ 50,313 45
The losses unadjusted are.....		49,088 65
The losses in suspense waiting for further proof are.....		28,205 24
All other claims against the company are.....		2,874,45 27
<b>Total.....</b>	<b>4,445,575 79</b>	<b>3,006,012 61</b>
Gross amount of premiums for she year 1886.....		3,248 32
Amount of tax thereon.....		64 82

**FRANKLIN FIRE INSUURANCE COMPANY,**

**OF PHILADELPHIA, PA.**

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is..... \$400,000 00

The amount of its capital stock paid up is..... 400,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons.....	\$ 168,715 91	
The real estate unincumbered is.....	414,600 00	
The bonds and stocks owned by the company.....	1,150,778 43	
The debts due the company, secured by mortgage or otherwise.....	1,431,314 67	
The debts due the company for premiums amount to.....	13,813 39	
Interest due and accrued on collateral loans.....	438 50	
To amount of liabilities due or owing to banks or other creditors.....		\$ 391 50
The losses adjusted and due are.....		35,399 20
The losses adjusted and not due are.....		1,355,800 25
The losses unadjusted are.....		417,666 47
Amount reclaimable by the insured on perpetual policies.....		
Amount necessary to re-insure outstanding risks.....		
<b>Total.....</b>	<b>3,177,105 90</b>	<b>1,809,258 42</b>
Gross amount of premiums for the year 1886.....		3,260 03
Amount of tax thereon.....		65 20

## INSURANCE DEPARTMENT.

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## FIDELITY AND CASUALTY INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling, W. Va.

The amount of its capital stock is.....\$250,000 00

The amount of its capital stock paid up is..... 250,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 21,411 98	
The real estate unincumbered is.....	11,000 00	
The bonds and stocks owned by the company .....	336,081 25	
The debts due the company, secured by mortgage or otherwise...	119,350 00	
The debts due the company for premiums amount to.....	65,380 54	
All other securities amount to.....	24,871 28	
Reserve to re-insure all outstanding risks.....		\$ 258,719 37
The losses adjusted and not due are.....		18,656 37
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		
Total.....	578,105 05	292,329 92
Gross amount of premiums for the year 1886.....		1,299 08
Amount of tax thereon.....		25 98

## GERMAN AMERICAN INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 73,928 57	
The bonds and stocks owned by the company.....	4,905,665 00	
The debts due the company for premiums amount to.....	170,435 46	
All other securities amount to.....	875 00	
The losses adjusted and due are.....		\$ 178,810 23
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		20,352 43
All other claims against the company are.....		
Total.....	5,150,899 03	5,150,899 03
Gross amount of premiums for the year 1886.....		1,818 02
Amount of tax thereon.....		36 86

## GERMANIA LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is.....\$200,000

The amount of its capital stock paid up is..... 200,000

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 163,008 42	
The real estate unincumbered is	1,118,942 12	
The bonds and stocks owned by the company	4,049,590 00	
The debts due the company, secured by mortgage or otherwise	6,271,450 00	
The debts due the company for premiums amount to	288,781 89	
All other securities amount to	428,938 36	
To amount of liabilities due or owing to banks or other creditors		\$ 48,022 57
The losses adjusted and due are		20,388 71
The losses adjusted and not due are		45,000 42
The losses unadjusted are		66,950 36
The losses in suspense waiting for further proof are		28,887 68
All other claims against the company are		10,404,776 02
Total	12,810,626 19	10,814,629 76
Gross amount of premiums for the year 1886		5,548 58
Amount of tax thereon		110 87

## GERMANIA FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

Amount of its capital stock is.....\$1,000,000 00

Amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 191,106 87	
The real estate unincumbered is	585,000 00	
The bonds and stocks owned by the company	1,060,287 50	
The debts due the company, secured by mortgage or otherwise	96,500 00	
The debts due the company for premiums amount to	14,485 92	
All other securities amount to	3,413 33	
The losses adjusted and due are		\$ 43,326 82
The losses adjusted and not due are		21,672 80
The losses unadjusted are		20,408 40
The losses in suspense waiting for further proof are		
Total	2,500,773 62	85,408 02
Gross amount of premiums for the year 1886		2,104 18
Amount of tax thereon		42 08

## INSURANCE DEPARTMENT.

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## GUARDIAN FIRE AND LIFE ASSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is.....\$10,000,000 00

The amount of its capital stock paid up is..... 5,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 810,029 87	
The bonds and stocks owned by the company	1,020,000 00	
The debts due the company for premiums amount to	87,449 16	
Re-Insurance		\$ 498,082 85
The losses adjusted and not due are		
The losses unadjusted are		62,871 08
The losses in suspense and waiting for further proof are		
All other claims against the company are		11,408 05
Total	1,867,419 03	572,161 76
Gross amount of premiums for the year 1886		2,157 98
Amount of tax thereon		48 15

## GERMAN INSURANCE COMPANY,

OF FREEPORT, ILLINOIS.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....\$200,000

The amount of its capital stock paid up is..... 200,000

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 323,888 88	
The real estate unincumbered is	16,000 00	
The bonds and stocks owned by the company	189,828 70	
The debts due the company, secured by mortgage or otherwise	993,794 70	
The debts due the company for premiums amount to	469,713 75	
All other securities amount to	52,900 00	
The losses adjusted and due are		
The losses unadjusted are		\$ 86,723 85
The losses in suspense and waiting for further proof are		45,855 00
All other claims against the company are		3,800 00
		1,502,675 38
Total	2,044,708 53	1,588,853 73
Gross amount of premiums for the year 1886		8,673 85
Amount of tax thereon		165 04

## GERMAN FIRE INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 13,150 34	
The real estate unincumbered is.....	57,250 00	
The bonds and stocks owned by the company.....	81,895 00	
The debts due the company, secured by mortgage or otherwise.....	37,557 65	
The debts due the Company for premiums amount to.....	11,011 38	
All other securities amount to.....	2,634 47	
Re-insurance fund.....		\$ 44,728 79
The losses adjusted and due are.....		2,528 00
The losses unadjusted are.....		2,208 00
The losses in suspense waiting for further proof are.....		2,350 00
All other claims against the company are.....		2,480 97
Total.....	208,498 82	54,290 76

## GLOBE RESERVE MUTUAL LIFE INSURANCE COMPANY,

OF BALTIMORE, MD.

Attorney for the State of West Virginia, J. B. COLEMAN, Charleston.

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 11,668 55	
Indemnity reserve on dividend certificates.....	68,551 00	
Due from members variously .....	75,000 00	
All other securities amount to.....	1,062 33	
Claims for benefits adjusted but not due are.....		\$ 73,000 00
Claims for benefits unadjusted, reported, in suspense or dispute		
Total.....	151,229 88	73,000 00
Amount of tax paid into the State treasury.....		20 00

## INSURANCE DEPARTMENT.

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## HARTFORD STEAM BOILER INSPECTION AND INSURANCE COMPANY,

OF HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

The amount of its capital stock is.....\$250,000

The amount of its capital stock paid up is..... 250,000

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 49,357 89	
The bonds and stocks owned by the company	353,274 45	
The debts due the company, secured by mortgage or otherwise	221,800 00	
The debts due the company for premiums amount to	56,887 00	
All other securities amount to	11,741 05	
The losses adjusted are		\$ 2,850 00
All other claims against the company are		2,994 90
Total	693,070 39	5,844 90
Gross amount of premiums for the year 1886		340 00
Amount of tax thereon		6 80

## HOME INSURANCE COMPANY;

OF NEW YORK.

Attorney for the State of West Virginia, K. S. BOREMAN, Parkersburg.

The amount of its capital stock is.....\$300,000 00

The amount of its capital stock paid up is..... 300,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 337,444 88	
The real estate unincumbered is	1,878,991 22	
The bonds and stocks owned by the company	4,440,343 75	
The debts due the company, secured by mortgage or otherwise	705,000 00	
The debts due the company for premiums amount to	25,196 63	
All other securities amount to	885,785 07	
The losses adjusted and not due are		\$ 68,404 75
The losses in suspense waiting for further proof are		276,863 75
All other claims against the company are		3,043,648 00
Total	7,802,711 55	3,388,916 50
Gross amount of premiums for the year 1886		19,389 04
Amount of tax thereon		387 78

## HANOVER FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. F. LANG, Parkersburg.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 197,667 86	
The bonds and stocks owned by the company.....	2,213,180 00	
The debts due the company, secured by mortgage or otherwise...	127,500 00	
All other securities amount to.....	8,327 09	
The losses adjusted and due are.....		\$ 50,413 48
The losses adjusted and not due are.....		54,440 08
The losses unadjusted are.....		24,981 67
The losses in suspense waiting for further proof are.....		1,329 60
All other claims against the company are.....		
Total.....	2,546,674 95	140,184 88
Gross amount of premiums for the year 1886.....		4,667 45
Amount of tax thereon.....		88 15

## HOME LIFE INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, RICHARD S. IRWIN,  
Wheeling.

The amount of its capital stock is.....\$125,000 00

The amount of its capital stock paid up is..... 125,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 58,086 90	
The real estate unincumbered is.....	196,077 64	
The bonds and stocks owned by the company.....	3,237,882 50	
The debts due the company, secured by mortgage or otherwise ..	1,097,100 00	
The debts due the company for premiums amount to.....	763,674 35	
All other securities amount to.....	508,067 37	
The losses unadjusted are.....		14,000 00
All other claims against the company are.....		4,254,584 11
Total.....	5,860,848 76	4,269,234 11
Gross amount of premiums for the year 1886.....		2,168 88
Amount of tax.....		48 88

**HARTFORD FIRE INSURANCE COMPANY,**

OF HARTFORD CONECTICUT.

Attorney for the State of West Virginia, **JOSEPH C. ALDERSON,**  
Wheeling.

The amount of its capital stock is.....\$1,250,000

The amount of its capital stock paid up is..... 1,250,000

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 725,868 49	
The real estate unincumbered is	653,575 60	
The bonds and stocks owned by the company	2,407,845 50	
The debts due the company, secured by mortgage or otherwise	1,173,800 00	
Loans on collateral security	66,000 00	
All other securities amount to	28,601 86	
The losses adjusted and due are		\$ 218,027 48
The losses adjusted and not due are		
The losses unadjusted are		
The losses in suspense waiting for further proof are		33,000 00
All other claims against the company are		
Total	5,055,946 45	251,027 48
Gross amount of premiums for the year 1886		5,338 08
Amount of tax thereon		106 72

**THE HANCOCK MUTUAL LIFE INSURANCE COMPANY,**

OF BOSTON, MASS.

Attorney for the State of West Virginia, **ALFRED CALDWELL,**  
Wheeling.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 70,845 43	
The real estate unincumbered is	33,844 61	
The bonds and stocks owned by the company	974,195 91	
The debts due the company, secured by mortgage or otherwise	1,473,650 00	
The debts due the company for premiums amount to	41,131 97	
All other securities amount to	285,125 94	
To amount of liabilities due or owing to banks or other creditors		\$ 22,676 07
The losses adjusted and due are		8,637 24
The losses adjusted and not due are		7,741 00
The losses in suspense waiting for further proof are		897 00
All other claims against the company are		2,843,842 55
Total	2,878,793 86	2,878,793 86
Gross amount of premiums for the year 1886		1,284 09
Amount of tax thereon		25 68

## HARTFORD LIFE AND ANNUITY INSURANCE COMPANY.

OF HARTFORD, CONN.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

The amount of its Capital stock is.....\$

The amount of its capital stock paid up is..... 250,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	70,486 84	
The real estate unincumbered is.....	248,767 28	
The bonds and stocks owned by the company.....	198 527 75	
The debts due the company, secured by mortgage or otherwise.....	317,775 55	
The debts due the company for mortuary claims.....	196,408 80	
All other securities amount to.....	485,798 57	
To amount of liabilities due or owing to banks or other creditors		12,955 10
The losses unadjusted are.....		137,000 00
All other claims against the company are.....		149,956 10
Total.....	1,482,772 27	299,910 20
Gross amount of premiums for the year 1886.....		1,089 00
Amount of tax thereon.....		21 78

## HAMBURG BREMEN FIRE INSURANCE COMPANY,

OF HAMBURG, EMPIRE OF GERMANY.

Attorney for the State of West Virginia A. F. LANG, Parkersburg.

The amount of its capital stock is.....\$1,500,000 00

The amount of its capital stock paid up is..... 300,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agt's or other persons \$	89,915 75	
The bonds and stocks owned by the company.....	952,076 25	
The debts due the company, secured by mortgage or otherwise.....	20,000 00	
The debts due the company for premiums amount to.....	62,199 92	
All other securities amount to.....	5,000 00	
To amount of liabilities due or owing to banks or other creditors		\$ 1,200 00
The losses unadjusted are.....		49,045 00
The losses in suspense waiting for further proof are.....		12,700 00
All other claims against the company are.....		546,852 94
Total.....	1,119,691 92	609,797 94
Gross amount of premiums for the year 1886.....		2,812 86
Amount of tax thereon.....		56 25

## IMPERIAL FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND,

The attorney for the State of West Virginia, CHARLES H. COLLIER,  
Wheeling.

The amount of its capital stock is.....\$8,000,000 00

The amount of its capital stock paid up is..... 8,500,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 90,917 40	
The real estate unincumbered is.....	412,272 50	
The bonds and stocks owned by the company.....	968,301 25	
The debts due the company for premiums amount to.....	141,478 95	
All other securities amount to.....	7,540 53	
The losses adjusted and not due are.....		\$ 38,884 66
The losses unadjusted are.....		75,987 75
The losses in suspense waiting for further proof are.....		18,430 00
Total.....	1,820,506 63	819,785 06
Gross amount of premiums for the year 1886.....		1,840 86
Amount of tax thereon .....		36 81

## INTER-STATE LIFE ASSOCIATION,

OF STAUNTON, VIRGINIA.

Attorney for the State of West Virginia, HENRY S. WALKER,  
Charleston.

The amount of its capital stock is.....\$10,000 00

The amount of its capital stock paid up is..... 5,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 12,089 40	
The real estate unincumbered is.....	629 59	
The bonds and stocks owned by the company.....	5,000 00	
The debts due the company, secured by mortgage or otherwise...	300 00	
All other securities amount to.....	95 42	
Total.....	18,114 91	
Amount of tax paid into the State treasury.....		20 00

## INSURANCE COMPANY OF NORTH AMERICA,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. L. STORHEIM, Wheel-  
ing.

The amount of its capital stock is.....\$3,000,000 00

The amount of its capital stock paid up is..... 3,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 949,741 08	
The real estate unincumbered is.....	363,008 59	
The bonds and stocks owned by the company.....	4,957,480 00	
The debts due the company, secured by mortgage or otherwise..	16,100 00	
The debts due the company for premiums amount to.....	120,157 65	
Loans on bonds and mortgages of real estate, worth double the am't for which same is mortgaged, free from prior incumbrance	1,976,644 97	
All other securities amount to.....	91,224 84	
The losses adjusted and not due are.....		
The losses unadjusted are.....		\$ 346,771 00
The losses in suspense waiting for further proof are.....		
Amount necessary to re-insure outstanding risks.....		2,570,854 60
All other claims against the company are.....		26,396 32
Total.....	8,474,351 88	2,944,022 52
Gross amount of premiums for the year 1896.....		3,187 26
Amount of tax thereon.....		68 84

## JEFFERSON INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 25,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 2,772 19	
The bonds and stocks owned by the company.....	13,000 00	
The debts due the company, secured by mortgage or otherwise...	11,241 51	
The debts due the company for premiums amount to.....	7,309 06	
All other securities amount to (stock bonds).....	75,000 00	
The losses unadjusted are.....		4,500 00
All other claims against the company are.....		800 00
Total.....	109,322 76	5,300 00

## LIFE INSURANCE COMPANY OF VIRGINIA,

OF RICHMOND, VIRGINIA.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up.....

	Assets.	Liabilities
The am't of cash on hands and in hands of ag'ts or other persons	\$ 33,046 86	
The real estate unincumbered is.....	11,248 74	
The bonds and stocks owned by the company.....	48,488 75	
The debts due the company, secured by mortgage or otherwise.....	306,082 31	
The debts due the company for premiums amount to.....	26,104 21	
All other securities amount to.....	14,469 02	
To amount of liabilities due or owing to banks or other creditors		\$ 10 183 45
The losses unadjusted are.....		3,425 00
All other claims against the company are.....		10,188 45
Total.....	439,449 89	23,791 90
Gross amount of premiums for the year 1886.....		2,463 66
Amount of tax thereon.....		49 27

## LANCASHIRE INSURANCE COMPANY,

OF MANCHESTER, ENGLAND.

Attorney for the State of West Virginia, J. V. L. ROGERS, Wheeling.

The amount of its capital stock is.....\$

The amount of its capital stock paid up is.....

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 170,122 08	
The bonds and stocks owned by the company.....	1,323,065 00	
The losses adjusted and due are.....		37,251 60
The losses adjusted and not due are.....		
The losses unadjusted are.....		77,305 31
The losses in suspense waiting for further proof are.....		18,886 55
All other claims against the company are.....		745,589 88
Total.....	1,498,187 08	879,033 29
Gross amount of premiums for the year 1886.....		4,162 61
Amount of tax thereon.....		83 25

LONDON AND LANCASHIRE FIRE INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is.....\$9,280,000 00

The amount of its capital stock paid up is..... 928,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 80,127 01	
The bonds and stocks owned by the company	1,256,292 00	
The debts due the company for premiums amount to	89,483 67	
All other securities amount to	4,182 84	
The losses adjusted and due are		78,104 64
The losses adjusted and not due are		
The losses unadjusted are		704,469 59
The losses in suspense waiting for further proof are		
All other claims against the company are		
Total	1,490,064 52	777,574 23
Gross amount of premiums for the year 1886		2,874 00
Amount of tax thereon		57 48

LONDON ASSURANCE CORPORATION,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is.....£886,550 00

The amount of its capital stock paid up is..... 448,275 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 65,509 95	
The bonds and stocks owned by the company	1,377,065 00	
The debts due the company for premiums amount to	81,568 61	
The losses adjusted and due are		\$ 56,228 00
The losses adjusted and not due		
The losses unadjusted are		524,381 94
The losses in suspense waiting for further proof are		
All other claims against the company are		
Total	1,524,143 56	580,609 94
Gross amount of premiums for the year 1886		1,296 76
Amount of tax thereon		25 93

## INSURANCE DEPARTMENT.

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## LOUISVILLE UNDERWRITERS.

OF LOUISVILLE, KY.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is.....\$200,000 00

The amount of its capital stock paid up is..... 800,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 84,843 04	
The real estate unincumbered is	15,718 98	
The bonds and stocks owned by the company	199,908 00	
The debts due the company, secured by mortgage or otherwise	378,332 65	
The debts due the company for premiums amount to	79,252 98	
All other securities amount	14,382 67	
To amount of liabilities due banks or other creditors		\$ 56,612 78
The losses adjusted and not due are		2,420 49
The losses unadjusted are		58,221 16
The losses in suspense waiting for further proof are		9,700 00
Reinsurance fund, reserve		156,933 66
Total	767,436 30	278,888 09
Gross amount of premiums for the year 1886		3,043 80
Amount of tax thereon		60 87

LIVERPOOL AND LONDON AND GLOBE INSURANCE  
COMPANY

OF LIVERPOOL,

Attorney for the State of West Virginia, MORRIS O. BROOKS,  
Charleston.

The amount of its capital stock is.....\$

The amount of its capital stock paid up is.....

	Assets.	Liabilities
The am't of cash on hands and in hands of agt's or other persons	\$ 612,003 38	
The real estate unincumbered is	1,880,000 00	
The bonds and stocks owned by the company	2,291,575 00	
The debts due the company, secured by mortgage or otherwise	1,874,493 51	
The debts due the company for premiums amount to	482,229 84	
All other securities amount to	53,478 82	
The losses unadjusted are		\$ 299,315 77
The losses in suspense waiting for further proof are unearned premiums		2,691,508 52
Perpetual policy liability		328,916 20
All other claims against the company are		242,506 81
Total	6,689,780 55	3,562,242 30
Gross amount of premiums for the year 1886		11,188 40
Amount of tax thereon		223 89

MARYLAND LIFE INSURANCE COMPANY,  
  
OF BALTIMORE.

Attorney for the State of West Virginia, E. M. AISQUETH, Charles-  
town.

The amount of its capital stock is.....\$100,000 00  
The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The amount of cash on hands.....	\$ 13,017 96	
The real estate unincumbered is.....	83,896 12	
The bonds and stocks owned by the company.....	846,960 00	
The debts due the company, secured by mortgage or otherwise.....	302,177 96	
The debts due the company for premiums amount to.....	50,791 04	
All other securities amount to .....	7,032 98	
The losses adjusted and due, including unclaimed endt., are.....		\$ 5,619 66
The losses adjusted and not due are.....		1,500 00
Legal reserve fund.....		961,938 00
All other claims against the company are.....		*6,193 32
Total.....	1,303,078 06	975,250 96
Gross amount of premiums for the year 1886.....		1,481 33
Amount of tax thereon.....		14 81

MUTUAL BENEFIT LIFE,  
  
OF NEWARK, N. J.

Attorney for the State of West Virginia, P. ZANE, Wheeling.

	Assets.	Liabilities
The amount of cash on hands and in banks.....	\$ 792,043 93	
The real estate unincumbered is.....	1,770,169 05	
The bonds and stocks owned by the company (market value).....	10,551 977 73	
The debts due the company, secured by mortgage or otherwise.....	26,731,003 27	
The debts due the company for premiums amount to (net).....	385,765 18	
All other securities amount to (interest due and accrued).....	585,558 26	
The losses adjusted and not due are.....		\$ 82,425 93
The losses unadjusted are.....		171,449 00
The losses in suspense waiting for further proof are.....		
All other claims against the co. includ. reserve actuaries 4 per ct.		37,391,888 26
Total.....	40,816,516 52	37,625,763 21
Gross amount of premiums for the year 1886.....		7,711 83
Amount of tax thereon.....		254 23

## MUTUAL LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is..... }  
 The amount of its capital stock paid up is..... } Mutual.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$2,204,203 08	\$
The real estate unincumbered is.....	10,591,288 32	
The bonds and stocks owned by the company.....	42,771,641 00	
The debts due the company, secured by mortgage or otherwise...	50,118,849 66	
The debts due the company for premiums amount to (less 20 pr.c.)	1,252,068 82	
Interest accrued.....	1,166,870 65	
Loans on collaterals.....	6,172,917 25	
All other securities amount to.....	188,978 00	
To am't necessary to re-insure outstanding risks, com. 4½ per ct.		98,713,371 00
The losses adjusted and due are (not called for).....		138,752 25
The losses adjusted and not due are.....		865,659 00
The losses unadjusted are.....		116,583 84
All other claims against the company are.....		
Total.....	113,868,939 78	99,833,766 09
Gross amount of premiums for the year 1886.....		35,549 25
Amount of tax thereon.....		710 98

## MUTUAL RESERVE FUND LIFE ASSOCIATION,

OF NEW YORK.

Attorney for the State of West Virginia, G. W. CALDWELL, Wheeling.

The amount of its capital stock is.....\$

The amount of its capital stock paid up is.....

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 356,901 62	
The bonds and stocks owned by the company.....	254,809 37	
The debts due the company, secured by mortgage or otherwise...	372 000 00	
Other assets as per memorandum attached .....	597,253 89	
All other securities amount to furniture and fixtures.....	5,529 17	
The losses adjusted and not due are.....		\$ 159,000 00
The losses unadjusted are .....		181,700 00
The losses in suspense waiting for further proof are.....		55,000 00
Total.....	1,580,493 55	375,700 00
Gross amount of premiums for the year 1886.....		11,014 00
Amount of tax thereon.....		220 28

## MICHIGAN MUTUAL LIFE INSURANCE COMPANY,

OF DETROIT, MICHIGAN.

Attorney for the State of West Virginia, J. E. ROBINSON, Wheeling.

The amount of its capital stock is ..... \$250,000 00

The amount of its capital stock paid up is..... 250,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 30,292 42	
The real estate unincumbered is.....	92,473 66	
The debts due the company, secured by mortgage or otherwise .....	1,515,124 62	
The debts due the company for premiums amount to .....	88,668 24	
All other securities amount to.....	38,774 19	
To amount of liabilities necessary to re-insure outstanding risks		\$1,487,611 00
The losses adjusted and not due are.....		9,000 00
The losses resisted are.....		13,000 00
All other claims against the company are .....		496 89
Total.....	1,765,333 13	1,460,107 89
Gross amount of premiums for the year 1886. ....		7,524 21
Amount of tax thereon.....		150 48

## MAHONING MUTUAL ACCIDENT ASSOCIATION.

OF CLEVELAND, OHIO.

Attorney for the State of West Virginia, WM C. HANDLON, Wheeling.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 1,963 83	
Benefit assessments due the Asso. and annual payments due.....	960 00	
Benefit assessments not yet due (cont'g't) 200, less est. cost \$100.....	100 00	
Money borrowed from Mahoning Life Association.....		\$ 2,202 59
Total.....	3,013 83	2,202 59
Amount of tax paid into the State treasury.....		20 00

## INSURANCE DEPARTMENT.

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## MAHONING MUTUAL LIFE ASSOCIATION,

OF CLEVELAND, OHIO.

Attorney for the State of West Virginia, Wm. C. HANDLAN,  
Wheeling.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 6,196 97	
Due from members on claims not yet assessed, and membership fees in force and cost of collection	10,485 00	
Office furniture and blanks and postage	785 00	2,000 00
The losses adjusted and not due		4,000 00
Claims for benefits unadjusted, reported and in suspense or dispute		2,089 15
Due to trustees of association		
Total	17,416 97	8,099 15
Amount of tax paid into the state treasury		20 00

## NATIONAL UNION BENEFIT ASSOCIATION,

WASHINGTON, D. C.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 400 00	
The debts due the company for premiums amount to	1,725 00	
Claims for benefits adjusted and due		\$ 24 00
Claims for benefits unadjusted reported & in suspense or dispute.		25 00
All other claims against the company are		240 00
Total	2,125 00	289 00
Amount of tax paid into the State Treasury		20 00

## NEW YORK LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, R. J. A. BOBEMAN, Park-  
ersburg.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$3,033,305 13	\$
The real estate unincumbered is	6,889,974 22	
The bonds and stocks owned by the company	43,124,278 88	
The debts due the company, secured by mortgage or otherwise	15,228,775 00	
The debts due the company for premiums amount to (loans on existing policies)	408,619 44	
All other securities amount to	6,786,505 70	
To amount necessary to re-insure outstanding risks		58,783,706 00
The losses adjusted and not due are		202,346 48
The losses unadjusted are		335,625 28
The losses in suspense waiting for further proof are		20,000 00
Matured endowments due and unpaid—claims not presented		37,900 70
All other claims against the company are (premiums paid in advance and annuities due and unpaid, not called for)		43,089 46
Total	75,421,458 37	59,372,807 87
Gross amount of premiums for the year 1886		7,576 97
Amount of tax thereon		151 68

## NATIONAL INSURANCE COMPANY.

OF ALLEGHENY, PENN.

Attorney for the State of West Virginia, HENRY M. SCHMITT,  
Wheeling.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agent or other persons	\$ 5,607 18	
The real estate unincumbered is	36,383 81	
The debts due the company, secured by mortgage or otherwise	134,352 81	
The debts due the company for premiums amount to	3,563 83	
All other securities amount to	5,266 78	
The losses unadjusted are		\$ 2,572 00
Total	185,174 41	2,572 00

## INSURANCE DEPARTMENT.

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## NORTH-BRITISH AND MERCANTILE INSURANCE COMPANY,

OF LONDON AND EDINBURG,

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 831,701 46	
The Bonds and stocks owned by the company.....	3,028,415 89	
The debts due the Co. for premiums amount to bills receivable...	529 05	
Interest due and accrued on stocks not included in market value	18,108 00	
The losses adjusted and due are.....		\$ 31,106 37
The losses adjusted and not due are.....		9,207 86
The Losses unadjusted are.....		93,808 89
The losses in suspense waiting for further proof are.....		13,939 74
Amount necessary to re-insure outstanding risks.....		1,214,692 08
Total.....	3,378,754 40	1,362,755 04
Gross amount of premiums for the year 1886.....		3,920 52
Amount of tax thereon.....		78 41

## NATIONAL LIFE AND MATURITY ASSOCIATION,

OF WASHINGTON, D. C.

Attorney for the State of West Virginia, HOWARD N. OGDEN, Fairmont.

The amount of its capital stock is.....\$20,000 00

The amount of its capital stock paid up is..... 5,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 42,146 66	
The real estate unincumbered is (cost the Association).....	40,263 81	
The bonds and stocks owned by the company 4 per cent. U. S. Reg. Bonds.....	142,787 73	
The debts due the company, secured by mortgage or otherwise...	24,000 00	
All other securities amount to.....	300 00	
Total.....	\$ 249,494 21	
Gross amount of premiums for the year 1886.....		772 00
Amount of tax thereon.....		15 44

## NATIONAL LIFE INSURANCE COMPANY,

OF MONTPELIER, VERMONT.

Attorney for the State of West Virginia, R. J. A. BOREMAN, Parkersburg.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 106,230 07	
The real estate unincumbered is	211,670 68	
The bonds and stocks owned by the company	1,689,905 82	
The debts due the company, secured by mortgage or otherwise	1,718,965 29	
The debts due the company for premiums amount to	62,475 01	
All other securities amount to	183,745 23	
The losses adjusted and due are		\$ 8,000 00
The losses adjusted and not due are		14,000 00
The losses in suspense waiting for further proof are		10,000 00
4 per cent. reserve		2,950,199 03
All other claims against the company are		271,311 57
Total	3,897,722 10	3,248,510 60
Gross amount of premiums for the year 1886		2,969 24
Amount of tax thereon		59 78

## NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY,

OF BOSTON, MASSACHUSETTS.

Attorney for the State of West Virginia, JOHN A. CAMPBELL, New Cumberland.

The amount of its assets is.....\$18,627,081 25

	Assets.	Liabilities
The am't of cash on hand and in hands of agt's or other persons	\$ 393,431 87	
The real estate unincumbered is	1,442,000 65	
The bonds and stocks owned by the company (market value)	11,545,682 56	
The debts due the company, secured by mortgage or otherwise	3,034,170 00	
The debts due the company for premiums amount to	1,196,888 86	
All other securities amount to	1,014,217 31	
The losses adjusted and due are		\$ 172,474 00
The losses unadjusted are, net present value of outstanding policies at 4 per cent.		15,679,993 48
All other claims against the company are, unpaid distribution		99,407 89
Total	18,627,081 25	15,951,875 37
Gross amount of premiums for the year 1886		17,918 17
Amount of tax thereon		358 00

## INSURANCE DEPARTMENT.

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## NORTHERN ASSURANCE COMPANY,

OF LONDON.

Attorney for the State of West Virginia, Jos. EMSHEIMER, Wheeling.

The amount of its capital stock is .....\$15,000,000 00

The amount of its capital stock paid up is..... 1,500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 87,822 15	
The bonds and stocks owned by the company.....	1,183,854 50	
The debts due the company for premiums amount to ..	107,499 86	
The losses adjusted and due are.....		\$ 19,569 38
The losses adjusted and not due are.....		64,857 84
The losses unadjusted are.....		
The losses in suspense waiting for further proof are .....		587,404 84
All other claims against the company, including reserve for re- insurance are.....		
Total.....	1,888,676 51	621,921 56
Gross amount of premiums for the year 1886.....		5,904 45
Amount of tax thereon.....		119 88

## NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY,

OF MILWAUKEE, WIS.

Attorney for the State of West Virginia, A. R. CAMPBELL, Wheeling.

	Assets.	Liabilities
The am't of cash on hand and in bank including \$98,658.16 of 1886, received January 1st to 10th, 1887.....	\$1,398,579 64	
Real estate unincumbered is.....	1,569,316 91	
The bonds and stocks owned by the company (market value)....	607,171 89	
The debts due the company, secured by mortgage or otherwise...	21,123,758 27	
Premium notes on policies in force.....	1,058,378 95	
Deferred and unpaid premiums .....	496,378 39	
All other securities amount to.....	423,289 33	
The losses adjusted and not due are.....		\$ 179,663 47
The losses and endowments unadjusted are.....		
The losses in suspense waiting for further proof are.....		18,415 98
Premiums paid in advance, accrued commissions and unpaid dividends (estimated).....		78,948 91
Reserve for paid up insurance, claimable .....		21,968,674 00
Reserve on outstanding policies (actuaries 4 per cent.).....		
Total.....	28,669,878 88	22,240,697 31
Gross amount of premiums for the year 1886.....		4,785 62
Amount of tax thereon.....		95 71

## NORWICH UNION FIRE INSURANCE SOCIETY.

NORWICH, ENGLAND.

Attorney for the State of West Virginia, W. T. PETERSON, Wheeling.

The amount of its capital stock is.....\$5,500,000 00

The amount of its capital stock paid up is..... 660,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 225,234 57	
The bonds and stocks owned by the Company	983,762 50	
The debts due the company for premiums amount to	21,282 82	
Interest due and accrued	5,156 67	
All other securities amount to	49 54	
The losses adjusted and due are		\$ 78,939 08
The losses adjusted and not due are		
The losses unadjusted are		
The losses in suspense waiting for further proof are		502,933 00
All other claims against the company are re-insurance reserve		1,000 00
Total	1,245,466 20	582,872 83
Gross amount of premiums for the year 1886		2,159 07
Amount of tax thereon		43 18

## NIAGARA FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia CHAS. H. COLLIER, Wheeling.

The amount of its capital stock is.....\$500,000 00

The amount of its capital stock paid up is.....\$500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of ag'ts or other persons	\$ 125,249 62	
The real estate unincumbered is	118,000 00	
The Bonds and stocks owned by the company	1,701,856 00	
The debts due the company, secured by mortgage or otherwise	34,300 00	
The debts due the company for premiums amount to	224,254 03	
All other securities amount to	61,720 21	
The losses adjusted and due are		\$ 178,500 00
The losses adjusted and not due are		
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are, inclusive of amount necessary to re-insure outstanding risks		1,097,639 69
Total	2,280,479 86	1,271,139 69
Gross amount of premiums for the year 1886		3,705 88
Amount of tax thereon		74 10

## NATIONAL BENEFIT SOCIETY,

OF NEW YORK.

Attorney for the State of West Virginia, E. B. KNIGHT, Charleston.

	Assets.	Liabilities
The am't of cash on hands and in hands of agt's or other persons \$	19,985 02 <sub>1</sub>	
The losses adjusted not due are (one).....		\$ 10,000 00
Claims for benefits unadjusted reported and in suspense or dispute (one).....		5,000 00
Total.....	19,985 02	15,000 00
Amount of tax paid into the State Treasury.....		20 00

## OHIO AND WEST VIRGINIA MUTUAL AID ASSOCIATION,

OF PARKERSBURG, W. VA.

The amount of its capital stock is.....\$1,650 00

The amount of its capital stock paid up is.....\$1,560 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons \$	441 82	
Bills receivable and individual accounts.....	349 50	
All other claims against the company are.....		\$ 329 40
Total.....	791 32 <sub>1</sub>	329 40

## AUDITOR'S REPORT.

## PHENIX INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, JOSEPH EMSHEIMER,  
Wheeling.

The amount of its capital stock is.....\$2,000,000 00

The amount of its capital stock paid up is.....2,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agt's or other persons	\$ 850,384 22	
The real estate unincumbered is	210,321 98	
The bonds and stocks owned by the company	3,365,961 32	
The debts due the company, secured by mortgage or otherwise	711,650 00	
Loans on collateral	52,120 00	
Accrued interest and rents	19,491 09	
The losses adjusted and due are		\$ 208,590 30
The losses adjusted and not due are		
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the Co. are, reserve for re-insurance		1,483,992 62
Total	4,709,928 61	1,687,582 94
Gross amount of premiums for the year 1886		7,204 71
Amount of tax thereon		144 09

## THE PROVIDENT LIFE AND TRUST COMPANY,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is.....1,030,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 41,594 89	
The real estate unincumbered is	800,628 40	
The bonds and stocks owned by the company	4,511,006 94	
The debts due the company, secured by mortgage or otherwise	6,237,963 54	
The debts due the company for premiums amount to	381,896 91	
All other securities amount to	152,088 22	
The losses adjusted and due are		\$ 2,459 00
The losses adjusted and not due are		51,782 00
All other claims against the company are		9,318,679 47
Total	11,904,526 90	9,867,920 47
Gross amount of premiums for the year 1886		320 35
Amount of tax thereon		6 40

## INSURANCE DEPARTMENT.

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## PHENIX INSURANCE COMPANY,

OF BROOKLYN.

Attorney for the State of West Virginia, MORRIS O. BROOKS, Charleston.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$1,162,367 71	
The real estate unincumbered is, as per schedule A.....	1,082,787 53	
The bonds and stocks owned by the company.....	2,607,108 90	
The debts due the company, secured by mortgage or otherwise....	875,658 78	
The debts due the company for premiums amount to.....	140,284 55	
All other securities amount to.....	14,964 23	
The losses unadjusted are.....		\$ 324,348 83
The losses in suspense waiting for further proof are.....		29,411 00
All other claims against the company are .....		3,472,325 07
Total.....	5,388,171 68	3,826,064 90
Gross amount of premiums for the year 1886.....		4,524 86
Amount of tax thereon.....		90 48

## PENN MUTUAL LIFE INSURANCE COMPANY,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling,

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 189,895 67	
The real estate unincumbered including home office.....	841,606 39	
The bonds and stocks owned by the company.....	5,829,001 00	
The debts due the company, secured by mortgage or otherwise....	3,400,356 99	
The debts due the company for premiums amount to.....	890,028 18	
All other securities amount to.....	301,727 38	
The losses adjusted and not due are.....		\$ 43,837 07
The losses unadjusted are.....		12,500 00
Amount of depreciation in stock collateral loans.....		
Amount necessary to re-insure outstanding risks at 4 per cent (estimated).....		8,851,700 00
All other claims against the company being dividend accumulations and premiums paid in advance.....		227,651 53
Total.....	11,422,615 61	9,135,188 60
Gross amount of premiums for the year 1886.....		35,210 41
Amount of tax thereon.....		352 10

PROVIDENT SAVINGS LIFE ASSURANCE SOCIETY,  
  
OF NEW YORK.

Attorney for the State of West Virginia, J. V. L. ROGERS, Wheeling.

The amount of its stock is.....\$100,000 00  
The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	39,809 82	
The bonds and stocks owned by the company (market value) ....	153,920 00	
The debts due the company, secured by mortgage or otherwise...	80,500 00	
The debts due the company for premiums amount to.....	563 55	
Loans made in cash to policy holders.....	175 00	
Interest accrued on bonds, mortgages, &c.....	1,707 43	
Net amount uncollected and deferred premiums ....	14,703 84	
All other securities amount to.....	28,178 16	
The losses adjusted and not due are.....		\$ 23,000 00
The losses unadjusted are.....		15,000 00
Total.....	319,552 30	38,000 00
Gross amount of premiums for the year 1886.....		481 82
Amount of tax thereon.....		8 61

PROVIDENCE WASHINGTON INSURANCE COMPANY,  
  
OF PROVIDENCE, R. I.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is.....\$400,000 00  
The amount of its capital stock paid up is..... 400,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons \$	58,366 50	
The bonds and stocks owned by the company.....	225,590 00	
The debts due the company for premiums amount to.....	73,072 27	
Bills receivable for marine premiums.....	76,818 65	
The losses adjusted and not due are.....		\$ 130,424 09
The losses unadjusted and, less re-insurance.....		34,985 36
Re-insurance reserve.....		416,638 08
Total.....	1,083,847 42	512,126 81
Gross amount of premiums for the year 1886.....		1,333 20
Amount of tax thereon.....		26 66

## PEOPLE'S MUTUAL BENEFIT ASSOCIATION,

OF WESTERVILLE, OHIO.

Attorney for the State of West Virginia, JOSEPH H. SPENCE, Parkersburg.

	Assets.	Liabilities
The am't of cash on hand and in the hands of agt's or other persons	\$ 12,796 91	
Office furniture, safe, &c.....	600 00	
Claims for benefits adjusted but not due.....		\$ 2,000 00
Claims for ben'fits unadjusted reported and in suspense or dispute		2,500 00
Total.....	13,396 91	4,500 00
Amount of tax paid into the State treasury.....		20 00

## PACIFIC MUTUAL LIFE INSURANCE COMPANY,

OF CALIFORNIA.

Attorney for the State of West Virginia, F. M. MYERS, Wheeling.

The amount of its capital stock is.....\$100,000 00

The amount of its capitol stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 74,719 95	
The real estate unincumbered is.....	142,557 72	
The bonds and stocks owned by the company.....	81,391 00	
The debts due the company, secured by mortgage or otherwise...	1,084,331 88	
The debts due the company for premiums amount to.....	80,189 47	
All other securities amount to.....	135,402 15	
The losses in suspense waiting for further proof are endowment uncalled for.....		\$ 258 00
All other claims against the company are reserve liability.....		1,304,903 00
Total.....	1,498,621 17	1,305,161 00

## ROYAL INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is.....\$10,000,000 00

The amount of its capital stock paid up is..... 1,447,725 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 237,999 65	
The real estate unincumbered is .....	1,790,987 7-	
The bonds and stocks owned by the company .....	2,325,470 00	
The debts due the company, secured by mortgage or otherwise....	100,000 00	
The debts due the company for premiums amount to.....	311,283 21	
All other securities amount to.....	61,481 17	
The losses adjusted and due are.....		\$ 228,398 12
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		
All other claims against the company are.....		2,261,056 74
Total.....	4,830,131 81	2,489,454 86
Gross amount of premiums for the year 1886.....		5,642 34
Amount of tax thereon.....		112 44

## READING FIRE INSURANCE COMPANY,

OF READING, PA

Attorney for the State of West Virginia, S. P. HILDRETH, Wheeling.

The amount of its capital stock is.....\$300,000 00

The amount of its capital stock paid up is..... 250,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 20,654 68	
The real estate unincumbered is .....	27,300 00	
The bonds and stocks owned by the company .....	201,114 50	
The debts due the company secured by mortgage or otherwise....	141,511 02	
The debts due the company for premiums amount to.....	6,188 83	
All other securities amount to.....	48,418 26	
The losses adjusted and due are .....		\$ 1,696 81
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		
All other claims against the company are.....		2,798 00
Total.....	445,207 29	1,265 82
Gross amount of premiums for the year 1886.....		3,718 25
Amount of tax thereon.....		9,478 88
		1,397 19
		27 94

## STAUNTON LIFE ASSOCIATION,

OF STAUNTON, VA.

Attorney for the State of West Virginia, D. C. GALLAGHER, Charleston.

The amount of its capital stock is.....\$3,000 00

The amount of its capital stock paid up is..... 6,800 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 3,597 82	
The bonds and stocks owned by the company	12,305 83	
Office fixtures	397 00	
Due from advance payments for members		\$ 278 88
Total	16,300 15	278 88
Amount of tax paid into the state treasury		20 00

## ST. PAUL FIRE AND MARINE INSURANCE COMPANY

OF ST. PAUL, MINN.

Attorney for the State of West Virginia, S. P. HILDBRETH, Wheeling.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hand and in banks	\$ 90,712 63	
The real estate unincumbered is	104,433 81	
The bonds and stocks owned by the company	505,219 75	
The debts due the company, secured by mortgage or otherwise	641,185 15	
The debts due the company for premiums amount to	32,421 68	
All other securities amount to	24,103 68	
The losses adjusted and not due are		\$ 14,797 94
The losses unadjusted are		42,727 24
The losses in suspense waiting for further proof are		9,000 00
All other claims against the company are (reinsurance reserve)		592,825 78
Total	1,448,026 48	599,250 96
Gross amount of premiums for the year 1886		- 988 10
Amount of tax thereon		19 27

# SPRINGFIELD FIRE AND MARINE INSURANCE COMPANY,

OF SPRINGFIELD, MASS.

Attorney for the State of West Virginia, J. M. DODDRIDGE, JR.,  
Wheeling.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 299,679 81	
The real estate unincumbered is.....	96,353 00	
The bonds and stocks owned by the company.....	2,287,580 00	
The debts due the company, secured by mortgage or otherwise...	282,850 00	
The debts due the company for premiums amount to.....	59,254 86	
Collateral loans.....	28,900 00	
All other securities amount to.....	32,287 97	
The losses adjusted and not due are.....		\$ 47,473 97
The losses unadjusted are.....		88,026 00
The losses in suspense waiting further proof are.....		20,320 67
Re-insurance fund.....		1,183,526 18
All other claims against the company are.....		25,747 50
Total.....	3,044,915 24	1,965,094 32
Gross amount of premiums for the year 1886.....		1,118 80
Amount of tax thereon.....		22 87

# STANDARD LIFE AND ACCIDENT INSURANCE COMPANY,

OF DETROIT, MICHIGAN.

Attorney for the State of West Virginia, CHARLES L. ROY, Wheeling.

The amount of its capital stock is.....\$200,000 00

The amount of its capital stock paid up is..... 200,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 55,425 68	
The debts due the company, secured by mortgage or otherwise...	213,800 00	
The debts due the company for premiums amount to.....	34,523 20	
All other securities amount to, accrued interest.....	2,032 08	
The losses unadjusted are.....		\$ 19,000 00
All other claims against the company are, accrued interest.....		236,780 91
Total.....	305,780 91	305,780 91
Gross amount of premiums for the year 1886.....		1,067 75
Amount of tax thereon.....		21 75

## TRAVELERS INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, E. B. CHANCELLOR, Park-  
ersburg.

The amount of its capital stock is.....\$800,000 00

The amount of its capital stock paid up is..... 600,000 00

	Assets.	Liabilities
The am't of cash on hand and in bank.....	\$ 577,582 87	
The real estate unincumbered is.....	782,577 15	
The bonds and stocks owned by the company.....	3,647,123 08	
The debts due the company, secured by mortgage or otherwise....	3,488,446 85	
The debts due the company for premiums amount to.....	182,015 11	
Loans on collateral security.....	405,425 15	
Interest accrued but not yet due.....	88,419 52	
The losses adjusted and not due are.....		\$ 1,628 33
The losses unadjusted are.....		130,864 00
The losses in suspense waiting for further proof are.....		114,700 00
Amount necessary to reinsure outstanding risks.....		6,725,236 47
All other claims against the company are.....		10,000 00
Total.....	9,111,589 68	6,962,428 80
Gross amount of premiums for the year 1896.....		7,361 37
Amount of tax thereon.....		147 22

## TEUTONIA FIRE AND MARINE INSURANCE COMPANY,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, W. L. FOOSE, Wheeling.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hand and in banks.....	\$ 14,532 42	
The real estate unincumbered is.....	2,400 00	
The bonds and stock owned by the company.....	146,130 00	
The debts due the company, secured by mortgage or otherwise....	183,296 00	
The debts due the company for premiums amount to.....	9,165 39	
All other securities amount to.....	21,565 00	
The losses unadjusted are.....		\$ 1,700 00
The losses in suspense waiting for further proof are.....		50,444 33
All other claims against the company are.....		
Total.....	377,088 81	61,144 33
Gross amount of premiums for the year 1896.....		1,438 61
Amount of tax thereon.....		28 77

## QUEEN INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling,

The amount of its capital stock is . . . \$9,700,000 00

The amount of its capital stock paid up is . . . 878,189 75

	Assets.	Liabilities
The am't cash on hand and in hands of agents or other persons...	\$ 816,461 41	
The real estate unincumbered is.....	882,928 92	
The bonds and stocks owned by the company.....	1,240,473 52	
The debts due the company for premiums amount to.....	25,204 29	
All other securities amount to.....	11,024 98	
The losses adjusted and not due are.....		\$ 48,241 18
The losses unadjusted are.....		64,468 72
The losses in suspense and waiting for further proof are.....		19,100 00
All other claims against the company are.....		15,340 82
Total.....	1,976,093 12	1,235,183 58
Gross amount of premiums for the year 1886.....		2,228 09
Amount of tax thereon.....		44 58

## UNION CENTRAL LIFE INSURANCE COMPANY,

OF CINCINNATI, OHIO.

Attorney for the State of West Virginia, J. H. BROWN, Charleston.

Amount of its capital stock is.....\$100,000 00

Amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons...	\$ 196,802 07	
The real estate unincumbered is.....	287,975 00	
The bonds and stocks owned by the company.....	200 00	
The debts due the company, secured by mortgage.....	2,082,909 46	
The debts due the company for premiums amount to.....	207,495 07	
All other securities including accrued interest and acc'ts am't to	518,013 73	
The matured endowments adjusted and due are.....		\$ 2,000 00
The losses adjusted and not due are.....		19,427 00
Re-insurance reserve at 4 per cent. interest, Ohio standard.....		2,645,329 00
All other claims against the company are.....		190,340 86
Total.....	3,228,895 33	2,857,096 86
Gross amount of premiums for the year 1886.....		3,202 82
Amount of tax thereon.....		64 06

## UNION MUTUAL LIFE INSURANCE COMPANY,

OF PORTLAND, MAINE.

Attorney for State of West Virginia, P. F. DUFFY, Charleston.

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 108,228 01	
The real estate unincumbered is	1,024,402 24	
The bonds and stocks owned by the company	2,474,069 00	
The debts due the company, secured by mortgage or otherwise	1,140,338 27	
The debts due the company for premiums amount to	93,102 99	
Cash in transit Dec. 31, 1886, since received	8,825 75	
Premium notes on policies in force	597,078 00	
The losses adjusted and due are		\$ 71,578 57
The losses adjusted and not due are (deaths)		7,396 10
The losses unadjusted are (endowments)		
The losses in suspense waiting for further proof are		
All other claims against the company are (including reserve at 4½ per cent. int., American reserve, estimated)	78,583 47	5,841,537 17
Total	6,124,716 82	5,420,511 84
Gross amount of premiums for the year 1886		49 66
Amount of tax thereon		99

## THE UNITED STATES LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, R. C. McCULLOUGH,  
Huntington.

The amount of its capital stock is.....\$440,000 00

The amount of its capital stock paid up is..... 440,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents, banks or other persons	\$ 62,287 01	
The real estate unincumbered is	102,500 00	
The bonds and stocks owned by the company	2,517,297 81	
The debts due the company, secured by mortgage or otherwise	2,507,349 53	
The debts due the Company for premiums amount to	123,845 09	
All other securities amount to	319,857 74	
The losses adjusted and not due are		\$ 2,890 00
The losses in suspense waiting for further proof are		12,000 00
All other claims against the company are		4,604,517 79
Total	5,633,137 88	4,619,447 79
Gross amount of Premiums for the year 1886		2,523 32
Amount of tax thereon		50 46

UNION INSURANCE COMPANY,

SAN FRANCISCO, CALIFORNIA.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

The amount of its Capital stock is.....\$750,000 00

The amount of its capital stock paid up is..... 750,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 498,888 48	
The real estate unincumbered is.....	110,000 00	
The bonds and stocks owned by the company.....	331,018 00	
The debts due the company, secured by mortgage or otherwise....	285,577 25	
The debts due the company for premiums amount to.....	44,363 27	
The losses adjusted and due and to come due.....		\$ 8,648 00
The losses adjusted and not due are.....		25,065 76
The losses unadjusted are.....		2,400 00
The losses in suspense waiting for further proof are.....		
All other securities amount to.....	3,870 00	1,500 00
All other claims against the company are.....		
Total.....	1,161,362 00	37,586 99
Gross amount of premiums for the year 1896.....		142 50
Amount of tax thereon.....		2 85

UNITED LIFE AND ACCIDENT INSURANCE ASSOCIATION,

OF NEW YORK.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 3,129 49	
Amount on assessment would yield at the time the policy mentioned below became a contingent liability.....	10,888 05	
Claims for benefits unadjusted reported and in suspense or dispute.....		10,000 00
All other claims against the company are.....		11,246 64
Total.....	14,017 54	21,246 64
Amount of tax paid into the state treasury.....		20 00

INSURANCE DEPARTMENT.

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UNITED STATES MUTUAL ACCIDENT INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. Z. McCHESNEY, Charleston.

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 29,709 44	
Annual dues and assessments in process of coll'n, not yet expired	112,486 00	
All other securities amount to	19,083 11	
Claims for benefits unadjusted, rep'ted and in suspense or dispute		65,992 96
Deposits by members to pay future assessments		19,711 88
Miscellaneous bills not yet due or presented		8,500 00
Total	151,278 55	94,204 79
Amount of tax paid into the State treasury		20 00

WASHINGTON FIRE AND MARINE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is \$1,000,000 00

The amount of its capital stock paid up is. 1,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 88,349 60	
The real estate unincumbered is	300,000 00	
The bonds and stocks owned by the company	1,276,440 00	
The debts due the company, secured by mortgage or otherwise	41,000 00	
The debts due the company for premiums amount to	105,384 89	
All other securities amount to	140,292 62	
The losses in suspense and waiting for further proof are		\$ 127,420 09
All other claims against the company are (including re-insurance reserve)		693,110 62
Total	1,949,467 11	820,530 62
Gross amount of premiums for the year 1886		1,719 66
Amount of tax thereon		34 39

## WESTERN ASSURANCE COMPANY,

OF TORONTO, CANADA.

Attorney for the State of West Virginia, Jos. EMSHEIMER,  
Wheeling.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 166,912 64	
The bonds and stocks owned by the company	772,867 25	
The debts due the company for premiums amount to (bills receivable)	21,040 84	
The losses adjusted and due are.....		\$ 62,450 75
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		
All other claims against the company are (reassurance liability).....		471,346 52
Total.....	960,820 73	538,797 27
Gross amount of premiums for the year 1886.....		2,559 46
Amount of tax.....		51 18

## WASHINGTON LIFE INSURANCE COMPANY,

OF NEW YORK

Attorney for the State of West Virginia, H. C. McWHORTER,  
Charleston.

The amount of its capital stock is.....\$125,000 00

The amount of its capital stock paid up is..... 125,000 00

	Assets.	Liabilities
The am't of cash on hand and in banks.....	\$ 137,631 52	
The real estate unincumbered is.....	430,216 57	
The bonds and stocks owned by the company.....	827,250 00	
The debts due the company, secured by mortgage or otherwise.....	6,547,595 96	
The debts due the Company for premiums amount to.....	211,636 73	
All other securities amount to.....	115,282 82	
The losses and endowments adjusted and due are.....		\$ 12,877 20
The losses unadjusted are.....		
The losses resisted.....		
All other claims against the company are.....		
Total.....	8,269,618 00	7,288,322 97

## WILLIAMSBURGH CITY FIRE INSURANCE COMPANY.

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, JOSEPH C. ALDERSON,  
Wheeling.

The amount of its capital stock is .....\$250,000

The amount of its capital stock paid up is ..... 250,000

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 29,678 88	
The real estate unincumbered is	392,208 90	
The bonds and stocks owned by the company	498,607 10	
The debts due the company, secured by mortgage or otherwise	258,500 00	
The debts due the company for premiums amount to	52,400 18	
All other securities amount to		
The losses adjusted and due are		\$ 4,688 04
The losses adjusted and not due are		21,480 73
The losses unadjusted are		7,206 00
The losses in suspense waiting for further proof are		
All other securities amount to	24,252 52	
All other claims against the company are		19,141 74
Total	1,235,740 58	52,510 51
Gross amount of premiums for the year 1888		1,110 20
Amount of tax thereon		22 20

1901

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# INSURANCE DEPARTMENT,

1888.

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# STATEMENTS OF CONDITION

—OF—

# INSURANCE COMPANIES

Transacting business in the state of West Virginia, during  
the year 1888, upon authority issued from  
the Auditor's office.

## AMERICAN FIRE INSURANCE COMPANY, OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. O. ALDERSON, Wheeling,

The amount of its capital stock is.....\$500,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The amt of cash on hands and in hands of agents or other persons	\$ 102,345 79	
The real estate unincumbered is.....	232,695 13	
The bonds and stocks owned by the company.....	1,028,497 28	
The debts due the company, secured by mortgage or otherwise	894,539 50	
The debt due the company for premiums amount to.....	35,154 49	
All other securities amount to.....	108,723 82	
The losses adjusted and due are.....		\$ 46,911 04
The losses adjusted and not due are.....		
The losses unadjusted are.....		107,971 60
The losses in suspense waiting for further proof are.....		26,523 25
Resisted.....		1,908,972 94
All other claims against the company are .....		
Total.....	1,401,956 11	1,490,378 86
Gross amount of premiums for the year 1887.....		4,461 82
Amount of tax thereon.....		89 24

## ANGLO NEVADA,

SAN FRANCISCO, CALIFORNIA.

Attorney for the State of West Virginia O. H. COLLIER Wheeling.

The amount of its capital stock is.....\$2,000,000 00

The amount of its capital stock paid up is..... 2,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agt's or other persons	\$ 121,408 54	
The bonds and stocks owned by the company	1,584,560 00	
The debts due the company, secured by mortgage or otherwise	663,306 29	
The debts due the company for premiums amount to	124,546 98	
All other securities amount to	4,026 37	
The losses adjusted and not due are		\$ 15,083 40
The losses unadjusted are		28,636 57
The losses in suspense waiting for further proof are		3,407 07
All other claims against the company are		11,882 05
Total	2,497,838 18	58,452 02
Gross amount of premiums for the year 1887		2,490 58
Amount of tax thereon		29 81

## AGRICULTURAL INSURANCE COMPANY,

OF WATERTOWN, N. Y.

Attorney for the State of West Virginia, J. N. THACKER, Martinsburg.

The amount of its capital stock is.....\$500,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 194,953 85	
The real estate unincumbered is	165,885 44	
The bonds and stocks owned by the company	266,857 50	
The debts due the company, secured by mortgage or otherwise	1,011,632 58	
The debts due the company for premiums amount to	78,800 50	
All other securities amount to	224,994 72	
The losses adjusted and not due are		\$ 17,811 27
The losses unadjusted are		19,802 75
The losses in suspense waiting for further proof are		7,500 00
All other claims against the company are		180 00
Total	1,982,574 59	48,244 02
Gross amount of premiums for the year 1887		1,889 02
Amount of tax thereon		37 78

INSURANCE DEPARTMENT.

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ÆTNA INSURANCE COMPANY,

OF HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, W. H. RINEHART, Wheeling, W. Va.

The amount of its capital stock is.....\$4,000,000 00

The amount of its capital stock paid up is..... 4,000,000 00

	Assets.	Liabilities
The losses adjusted and not due are.....		\$ 32,459 20
The losses unadjusted are.....		202,679 54
The losses in suspense waiting for further proof are.....		15,443 00
All other claims against the company are (return premiums, agency commissions &c.).....		66,922 37
Total.....	9,528,388 97	317,504 11
Gross amount of premiums for the year 1887.....		6,076 79
Amount of tax thereon.....		121 58

AMERICAN SURETY INSURANCE COMPANY,

OF NEW YORK.

The attorney for the State of West Virginia, CHARLES L. ROY, Wheeling.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons \$	92,244 18	
The bonds and stocks owned by the company.....	1,096,324 75	
The debts due the company, secured by mortgage or otherwise.....	4,094 25	
The debts due the company for premiums amount to.....	30,329 96	
All other securities amount to.....	10,780 44	
Claims in process of adjustment including all reported and supposed losses.....		\$ 19,033 35
Claims resisted.....		4,171 22
All other claims against the company are.....		758 49
Total.....	1,233,777 58	23,963 06
Gross amount of premiums for the year 1887.....		82 50
Amount of tax thereon.....		1 65

## AMERICAN STEAM BOILER INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in bank is .....	\$ 101,842 46	
The bonds and stocks owned by the company.....	904,827 20	
The debts due the company, secured by stocks and bonds.....	119,965 00	
The debts due the company for net premiums amount to .....	114,823 09	
Int. due on collaterals, loans on bonds and mortgages, interest ac- crued on bonds and mortgages loans.....	25,505 87	
Commissions.....		\$ 11,980 00
All other claims against the company are (reinsurance reserve as per schedule "C").....		396,695 07
Total.....	1,266,963 12	848,625 07
Gross amount of premiums for the year 1887.....		2,480 50
Amount of tax thereon.....		49 21

## BRITISH AMERICA ASSURANCE COMPANY,

OF TORONTO, CANADA.

Attorney for the State of West Virginia, R. J. A. BOREMAN, Park-  
ersburg.

The amount of its capital stock is.....\$500,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 47,498 18	
The bonds and stocks owned by the company.....	702,607 92	
The debts due the company for premiums amount to.....	48,431 79	
Interest due and accrued on stocks.....	5,295 00	
The losses adjusted and not due are.....		\$ 9,876 29
The losses unadjusted are .....		34,888 38
The losses in suspense waiting for further proof are.....		6,050 00
All other claims against the company are (re-insurance fund)....		378,917 25
Total.....	803,772 92	424,781 90
Gross amount of premiums for the year 1887.....		3,147 01
Amount of tax thereon.....		62 94

## CONTINENTAL INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is.....\$10,00,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in Banks is.....	\$ 211,079 58	
The real estate unincumbered is.....	698,500 00	
The bonds and stocks owned by the company.....	3,238,223 00	
The debts due the company, secured by mortgage or otherwise...	183,660 00	
The debts due the company for premiums amount to.....	312,874 75	
All other securities amount to.....	181,285 70	
To amount of unearned premiums.....		\$2,585,904 05
The losses adjusted and not due are.....		80,886 50
The losses unadjusted are.....		185,455 25
The losses in suspense waiting for further proof are.....		30,933 00
All other claims against the company are.....		71,456 62
Total.....	4,875,623 03	2,954,625 42
Gross amount of premiums for the year 1887.....		6,839 29
Amount of tax thereon.....		136 78

## COMMERCIAL UNION INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, CHAS. W. WISNER, Martinsburg.

The amount of its capital stock is.....\$12,500,000 00

The amount of its capital stock paid up is..... 1,250,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 397,340 34	
The real estate unincumbered is.....	258,539 08	
The bonds and stocks owned by the company.....	1,712,300 00	
The debts due the company for premiums amount to.....	341,317 13	
All other securities amount.....	6,528 57	
To amount of liabilities (reinsurance reserve).....		\$1,542,300 89
The losses in suspense waiting for further proof are.....		197,682 95
All other claims against the company are.....		45,676 65
Total.....	2,716,026 02	1,785,670 49
Gross amount of premiums for the year 1887.....		5,849 93
Amount of tax thereon.....		116 89

**CITY OF LONDON FIRE INSURANCE COMPANY,**  
**OF LONDON ENGLAND.**

Attorney for the State of West Virginia, J. C. ALDERONS, Wheeling.

The amount of its capital stock is.....\$10,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 34,244 47	
The bonds and stocks owned by the company.....	618,510 00	
The debts due the company for premiums amount to.....	76,023 96	
Net premiums in hands of agents on policies not issued within 3 months \$1,267.96.		
All other securities amount to.....	193 61	
The losses adjusted and not due are.....		\$ 22,617 71
The losses unadjusted are.....		22,566 06
The losses in suspense waiting for further proof are.....		11,700 00
Re-insurance reserve.....		336,844 83
Due for commissions on unpaid premiums on policies not issued within 3 months \$194.69.		
All other claims against the company are.....		12,471 98
Total.....	728,972 04	406,200 58
Gross amount of premiums for the year 1887.....		2,171 07
Amount of tax thereon.....		43 42

**CITIZENS' INSURANCE COMPANY,**

OF NEW YORK.

Attorney for the State of West Virginia, A. HUNTER SMITH, Park-  
ersburg.

The amount of its capital stock is.....\$300,000 00

The amount of its capital stock paid up is..... 300,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 120,478 99	
The real estate unincumbered is.....	109,500 00	
The bonds and stocks owned by the company.....	557,165 00	
The debts due the company, secured by mortgage or otherwise.....	303,550 00	
All other securities amount to.....	6,546 03	
The losses adjusted and due are.....		\$ 29,342 54
The losses adjusted and not due are.....		18,179 72
The losses unadjusted are.....		3 089 39
The losses in suspense waiting for further proof are.....		16,588 27
All other claims against the company are.....		
Total.....	1,107,240 02	67,199 92
Gross amount of premiums for the year 1887.....		3,817 54
Amount of tax thereon.....		68 85

## INSURANCE DEPARTMENT.

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## COOPER INSURANCE COMPANY.

OF DAYTON, O.

Attorney for the State of West Virginia, Wm. S. Foose, Wheeling.

The amount of its capitol stock is.....\$100,000 00

The amount of its capitol stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 16,051 91	
The real estate unincumbered is.....	353 93	
The bonds and stocks owned by the company.....	44,800 00	
The debts due the company, secured by mortgage or otherwise...	100,999 85	
The debts due the company for premiums amount to.....	22,068 45	
All other securities amount to.....	96,867 55	
To Am't of liabilities due or owing to banks or other creditors are		\$ 3,286 93
The losses unadjusted are.....		11,777 87
Capital.....		100,000 00
Reinsurance Reserve.....		97,217 41
Total.....	281,111 69	212,282 21
Gross amount of premiums for the year 1887.....		1,642 21
Amount of tax thereon.....		32 84

## EQUITABLE ACCIDENT INSURANCE COMPANY,

OF CINCINNATI, OHIO.

The amount of its capital stock is.....

The amount of its capital stock paid up..... \$100,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agt's or other persons	\$ 15,120 50	
The bonds and stocks owned by the company.....	298,864 25	
The debts due the company, secured by mortgage or otherwise.....	47,250 00	
The debts due the company for premiums amount to.....	70,203 48	
All other securities amount to (interest due and accrued).....	654 16	
To amount of liabilities due or owing to banks or other creditors		\$ 199,541 25
The losses adjusted and not due are.....		5,150 00
The losses unadjusted are.....		9,500 00
The losses in suspense waiting for further proof are.....		11,906 05
Total.....	426 092 59	226,097 30
Gross amount of premiums for the year 1887.....		10,234 69
Amount of tax thereon.....		204 69

EQUITABLE LIFE ASSURANCE SOCIETY,

OF NEW YORK.

Attorney for the State of West Virginia, DANIEL MAYER, Charleston.

The amount of its capital stock is .....\$100,000 00

The amount of its capital stock paid up is ..... 100,000 00

	Assets.	Liabilities
The am't of cash on hands, in banks or other depositories, and in the hands of agents or other persons.....	\$7,780,472 99	
The real estate unincumbered is (per schedule "A").....	20,945,928 61	
The bonds and stocks owned by the company.....	28,048,320 00	
The debts due the company, secured by mortgage or otherwise ..	28,548,376 48	
The debts due the company for premiums amount to.....	1,889,666 00	
All other securities amount to.....	2,226,145 77	
The losses in suspense waiting for further proof are.....		\$ 261,264 00
Value of policies in force, "Actuaries" 4 per cent. interest.....		65,792,737 00
All other claims against the company are.....		220,649 00
Total.....	84,378,904 85	66,274,650 00
Gross amount of premiums for the year 1887.....		32,334 48
Amount of tax thereon .....		646 66

EXCHANGE FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is .....\$ 200,010

The amount of its capital stock paid up is..... 200,010

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons \$	18,802 44	
The bonds and stocks owned by the company.....	291,700 00	
The debts due the company, secured by mortgage or otherwise...	67,000 00	
The debts due the company for premiums amount to.....	42,777 98	
Temporary loans.....	98,250 00	
Interest due and not due.....	8,600 38	
The losses adjusted and due are.....		\$ 5,683 00
The losses unadjusted are.....		51,280 00
Unpaid dividends.....		993 60
Re-insurance fund.....		168,240 66
All other claims against the company are.....		3,906 96
Total.....	517,139 76	280,114 22

INSURANCE DEPARTMENT.

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EQUITY LIFE ASSOCIATION,

OF STAUNTON, VA.

Attorney for the State of West Virginia, D. C. GALLAHER, Charleston.

The amount of its capital stock is.....\$6,000 00.

The amount of its capital stock paid up is..... 3,450 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons \$	613 32	
All other securities amount to.....	50,000 00	
Total .....	50,613 32	
Amount of tax paid into the State treasury.....		20 00

EMPLOYES LIABILITY ASSURANCE CORPORATION, LIMITED, INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

The amount of its capital stock is.....\$5,000,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons \$	75,188 65	
The bonds and stocks owned by the company.....	163,280 00	
50 per cent. reserve of gross premiums on all policies in force.		99,008 04
Total.....	238,468 65	99,008 04
Gross amount of premiums for the year 1887.....		126 64
Amount of tax thereon.....		2 58

## FRANKLIN FIRE INSURANCE COMPANY,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....\$400,000 00

The amount of its capital stock paid up is..... 400,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agt's or other persons	\$ 216,316 88	
The real estate unincumbered is.....	334,850 00	
The bonds and stocks owned by the company.....	1,068,341 00	
The debts due the company, secured by mortgage or otherwise...	772,431 34	
Stocks and bonds on collateral.....	775,300 00	
Interest due and accrued on said bonds and mortgages.....	11,983 79	
Interest due and accrued on collateral loans.....	2,025 74	
The losses adjusted and due are.....		\$ 26,552 34
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		
Cash dividends to stockholders remaining unpaids .....		327 50
Amount necessary to safely re-insure outstanding risks.....		425,156 22
Amount reclaimable by insured on perpetual fire policies.....		1,358,439 90
Commissions and brokerage due and to become due to agents.....		7,886 36
Total .....	3,181,248 55	1,817,892 82
Gross amount of premiums for the year 1887.....		8,819 28
Amount of tax thereon.....		66 88

## FIRE ASSOCIATION, AN INSURANCE COMPANY,

OF PHILADELPHIA.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is.....\$500,000 00

The amount of its capital stack paid up is.....

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 301,054 88	
The real estate unincumbered is.....	57,700 00	
The bonds and stocks owned by the company.....	2,681,469 50	
The debts due the company, secured by mortgage or otherwise...	1,294,414 84	
Loans on collaterals.....	157,650 00	
All other securities amount to.....	40,483 07	
The losses adjusted and due are.....		\$ 132,892 88
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		65,168 43
Re-insurance fund.....		39,111 93
		2,946,076 47
Total .....	4,512,782 29	3,183,249 71
Gross amount of premiums for the year 1887.....		5,006 27
Amount of tax thereon.....		100 12

INSURANCE DEPARTMENT.

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FIDELITY AND CASUALTY COMPANY,  
OF NEW YORK.

Attorney for the State of West Virginia, J. C ALDERSON, Wheeling.

The amount of its capital stock is ..... \$250,000 00

The amount of its capital stock paid up is ..... 250,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 28,682 49	
The real estate unincumbered is.....	7,800 00	
The bonds and stocks owned by the company .....	356,431 25	
The debts due the company, secured by mortgage or otherwise.....	120,000 00	
The debts due the company for premiums amount to .....	99,625 18	
All other securities amount to.....	29,682 42	
The losses adjusted and due are.....		\$ 28,080 94
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		81,958 78
All other claims against the company are.....		
Total.....	642,221 32	60,019 72
Gross amount of premiums for the year 1887.....		2,524 52
Amount of tax thereon.....		50 49

FIRE AND MARINE INSURANCE COMPANY.

WHEELING, W. VA.

The amount of its capital stock is ..... \$100,000 00

The amount of its capital stock paid up is ..... 100,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agent or other persons	\$ 1,488 88	
The bonds and stocks owned by the company.....	107,120 00	
The debts due the company for premiums amount to. ....	9,889 14	
All other securities amount to.....	10,585 42	
To amount of Liabilities due or owing to banks or other creditors		\$ 1,000 00
The losses adjusted and not due.....		2,800 00
Total.....	129,061 44	3,800 00

**GERMANIA LIFE INSURANCE COMPANY,**  
**OF NEW YORK.**

Attorney for the State of West Virginia, **LOUIS P. SATTERBACH,**  
Wheeling.

The amount of its capital stock is.....\$200,000 00

The amount of its capital stock paid up is..... 200,000 00

	Assets.	Liabilities
The am't of cash on hands and in banks and in transit.....	\$ 194,300 56	
The real estate unincumbered is.....	1,242,277 83	
The bonds and stocks owned by the company.....	3,927,504 09	
The debts due the company, secured by mortgage or otherwise...	7,222,547 10	
The debts due the company for premiums amount to.....	251,280 95	
All other securities amount to.....	235,856 74	
To amount of liabilities due policy holders.....		\$ 52,518 51
The losses adjusted and due are.....		11,298 23
The losses adjusted and not due are.....		53,944 06
The losses unadjusted are.....		34,989 69
The losses in suspense waiting for further proof are.....		5,000 00
All other claims against the company are.....		11,078,912 28
<b>Total.....</b>	<b>13,078,247 37</b>	<b>11,236,810 75</b>
<b>Gross amount of premiums for the year 1887.....</b>		<b>5,633 41</b>
<b>Amount of tax thereon.....</b>		<b>112 66</b>

**FRANKLIN INSURANCE COMPANY,**

OF WHEELING, W. VA.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 70,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons \$	4,684 75	
The real estate unincumbered is.....	15,000 00	
The bonds and stocks owned by the company.....	22,000 00	
The debts due the company, secured by mortgage or otherwise...	37,740 75	
The debts due the company for premiums amount to.....	10,520 67	
All other securities amount to.....	30,000 00	
To amount of liabilities due or owing to banks or other creditors		\$ 602 84
The losses adjusted and not due are.....		4,000 00
The losses unadjusted are.....		5,000 00
<b>Total.....</b>	<b>119,946 17</b>	<b>9,602 84</b>

## GERMAN INSURANCE COMPANY,

OF FREEPORT, ILLS.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The Amount of its capital stock is.....200,000 00

The Amount of its capital stock paid up is..... 200,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 289,507 22	
The real estate unincumbered is.....	15,000 00	
The bonds and stocks owned by the company.....	233,855 00	
The debts due the company, secured by mortgage or otherwise...	1,099,509 17	
The debts due the company for premiums amount to.....	482,190 12	
All other securities amount to.....	67,111 17	
The losses adjusted and not due are.....		\$ 47,464 18
The losses unadjusted are.....		51,799 00
The losses in suspense waiting for further proof are.....		5,000 00
Amount necessary to re-insure outstanding risks.....		1,570,292 43
All other claims against the company are.....		35,966 81
Total.....	2,187,172 68	1,710,522 42
Gross amount of premiums for the year 1887.....		6,581 05
Amount of tax thereon.....		131 62

## GUARDIAN FIRE &amp; LIFE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is.....\$10,000,000 00

The amount of its capital stock paid up is..... 5,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 338,820 00	
The bonds and stocks owned by the Company.....	1,004,009 00	
The debts due the company for premiums amount to.....	41,104 49	
All other securities amount to (Interest due and accrued).....	1,000 00	
The losses adjusted and due are.....		\$ 52,913 57
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		5,300 00
Amount reserved for re-insurance.....		528,229 92
All other claims against the company are.....		12,115 04
Total.....	1,391,924 49	598,558 53
Gross amount of premiums for the year 1887.....		2,268 03
Amount of tax thereon.....		45 86

**GERMANIA FIRE INSURANCE COMPANY,**  
**OF NEW YORK.**

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is..... \$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agt's or other persons.	\$ 174,189 13	
The real estate unincumbered is.....	580,000 00	
The bonds and stocks owned by the company.....	1,808,440 00	
The debts due the company, secured by mortgage or otherwise...	94,500 00	
The debts due the company for premiums amount to.....	18,088 51	
All other securities amount to.....	3,500 00	
The losses adjusted and due are.....		\$ 31,167 50
The losses adjusted and not due are.....		34,840 58
The losses unadjusted are.....		27,969 17
The losses in suspense waiting for further proof are.....		
Total.....	2,673,632 64	93,467 20
Gross amount of premiums for the year 1887.....		2,906 27
Amount of tax thereon.....		58 16

**GERMAN AMERICAN INSURANCE COMPANY,**

**OF NEW YORK.**

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is..... \$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 278,948 55	
The Bonds and stocks owned by the company.....	4,857,840 00	
Accrued interest on same amounts to.....	1,022 50	
The debts due the company for premiums amount to.....	158,437 83	
The losses adjusted and due are.....		\$ 250,696 60
The losses adjusted and not due are.....		
The Losses unadjusted are.....		14,040 97
The losses in suspense waiting for further proof are.....		
All other claims against the company are.....		
Total.....	5,286,248 88	264,737 57
Gross amount of premiums for the year 1887.....		1,880 59
Amount of tax thereon.....		87 61

## INSURANCE DEPARTMENT.

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## GERMAN AMERICAN INSURANCE COMPANY.

OF PENNSYLVANIA.

Attorney for the State of West Virginia, S. G. SMITH, Wheeling.

The amount of its capital stock is.....\$500,000

The amount of its capital stock paid up is..... 100,000

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 22,438 78	
The bonds and stocks owned by the company.....	10,428 00	
The debts due the company, secured by mortgage or otherwise...	145,736 20	
Interest on bonds not included in stocks.....	258 90	
The losses adjusted and resisted.....		\$ 1,000 00
Losses in process of adjustment and settlement.....		7,147 00
Total.....	178,857 8c	8,147 00

## GERMAN FIRE INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is. .... 100,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 4,468 02	
The real estate unincumbered is.....	68,250 00	
The bonds and stocks owned by the company.....	67,620 00	
The debts due the company, secured by mortgage or otherwise....	44,700 00	
The debts due the company for premiums amount to ..	11,415 53	
All other securities amount to.....	2,558 79	
The losses adjusted and due are.....		\$ 3,757 24
The losses unadjusted are.....		2,464 17
All other claims against the company are.....		54,062 02
Total.....	199,002 34	60,283 43

## AUDITOR'S REPORT.

## GLOBE RESERVE MUTUAL LIFE INSURANCE COMPANY,

OF BALTIMORE, MD.

Attorney for the State of West Virginia, N. B. COLEMAN, Charleston, W. Va.

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 11,686 55	
Indemnity reserve on dividend certificates	68,551 00	
Due from members variously	75,000 00	
Interest accrued and supplies	1,062 33	
The losses adjusted and not due are		78,000 00
Total	151,270 88	78,000 00
Amount of tax paid into the State treasury		20 00

## HAMBURG BREMEN INSURANCE COMPANY,

OF HAMBURG, GERMANY.

Attorney for the State of West Virginia, A. F. LANG, Parkersburg.

The amount of its stock is.....\$1,500,000 00

The amount of its capital stock paid up is..... 300,000 00

	Assets.	Liabilities in U. S.
The amount of cash in banks	45,109 72	
The bonds and stocks owned by the company	968,780 00	
The debts due the company, secured by mortgage or otherwise	20,000 00	
The debts due the company for premiums amount to	65,764 17	
All other securities amount to, call loan collateral \$35,000 Georgia State Bonds	30,000 00	
The losses adjusted and due are		\$ 79,545 00
The losses adjusted and not due are		
The losses unadjusted are		
The losses in suspense waiting for further proof are		
Reinsurance fund, N. Y. standard		604,657 20
Total	1,129,603 89	684,202 20
Gross amount of premiums for the year 1887		3,049 02
Amount of tax thereon		68 88

## INSURANCE DEPARTMENT.

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## HARTFORD FIRE INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....\$1,250,000 00

The amount of its capital stock paid up is..... 1,250,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agt's or other persons	\$ 983,734 28	
The real estate unincumbered is .....	638,075 00	
The bonds and stocks owned by the company.....	2,426,777 00	
The debts due the company, secured by mortgage or otherwise .	1,140,500 00	
Loans on collateral security.....	70,000 00	
Accrued interest and rents.....	34,517 08	
The losses adjusted and unpaid.....		\$ 66,534 39
The losses resisted.....		32,122 65
The losses unadjusted or in suspense are.....		96,390 08
All other claims against the company are.....		34,500 00
Total.....	5,288,603 97	229,547 12
Gross amount of premiums for the year 1887.....		5,275 00
Amount of tax thereon.....		105 50

## HANOVER INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. F. LANG, Parkersburg.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 207,512 75	
The bonds and stocks owned by the company.....	2,114,851 40	
The debts due the company, secured by mortgage or otherwise....	89,000 00	
All other securities amount to.....	8,290 09	
The losses adjusted and due are.....		\$ 66,497 43
The losses adjusted and not due are.....		
The losses unadjusted are.....		45,443 84
The losses in suspense waiting for further proof are.....		22,894 54
All other claims against the company are.....		2,301 63
Total.....	2,479,654 48	136,637 44
Gross amount of premiums for the year 1887.....		6,635 08
Amount of tax thereon.....		182 70

**HARTFORD LIFE AND ANNUITY INSURANCE COMPANY,**  
**OF HARTFORD CONN.**

Attorney for the State of West Virginia P. F. DUFFY, Charleston.

The amount of its capital stock is.....\$250,000 00

The amount of its capital stock paid up is..... 250,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agt's or other persons.....	\$ 79,623 12	
The real estate unincumbered is.....	228,986 97	
The Bonds and stocks owned by the company.....	112,351 75	
The debts due the company, secured by mortgage or otherwise.....	313,175 01	
The debts due the company for premiums amount to.....	894,484 42	
All other securities amount to.....		
The losses adjusted and not due are.....		181,479 00
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		1,094,089 10
All other claims against the company are.....		
<b>Total.....</b>	<b>1,596,604 27</b>	<b>1,275,548 10</b>
Gross amount of premiums for the year 1887.....		1,206 00
Amount of tax thereon.....		42 12

**HARTFORD STEAM BOILER INSPECTION AND INSURANCE COMPANY,**

**OF HARTFORD, CONNECTICUT.**

Attorney for the State of West Virginia, P. F. Duffy, Charleston.

The amount of its capital stock is.....\$500,000

The amount of its capital stock paid up is..... 500,000

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons.....	\$ 54,012 88	
The bonds and stock owned by the company.....	578,797 08	
The debts due the company, secured by mortgage or otherwise.....	350,375 00	
The debts due the company for premiums amount to.....	95,879 30	
All other securities amount to (interest accrued).....	19,450 85	
The losses unadjusted are.....		\$ 1,375 00
All other claims against the company are.....		2,707 87
<b>Total (except re-insurance reserve).....</b>	<b>1,098,514 59</b>	<b>5,082 87</b>
Gross amount of premiums for the year 1887.....		450 00
Amount of tax thereon.....		9 00

## HOME LIFE INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, RICHARD L. IRWIN, Wheeling.

The amount of its capital stock is.....\$125,000 00

The amount of its capital stock paid up is..... 125,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 82,446 86	
The real estate unincumbered is.....	191,577 64	
The bonds and stocks owned by the company.....	3,401,287 50	
The debts due the company, secured by mortgage or otherwise.....	925,350 00	
The debts due the company for premiums amount to.....	785,433 25	
Loans secured by pledge of bonds and stocks.....	698,950 00	
All other securities amount to.....	82,767 34	
The losses unadjusted are.....		\$ 11,913 00
Dividends to policy holders unpaid and premiums paid in advance.....		25,836 75
All other claims against the company are re-insurance reserve, Am. Ex. 4½ per cent.....		4,457,091 00
Total.....	6,117,812 71	4,494,840 75
Gross amount of premiums for the year 1887.....		894 48
Amount of tax thereon.....		17 88

## HOME INSURANCE COMPANY,

OF NEW YORK, N. Y.

Attorney for the State of West Virginia, T. E. JEFFRIES, Charleston.

The amount of its capital stock is.....\$3,000,000 00

The amount of its capital stock paid up is ..... 3,000,000 00

	Assets.	Liabilities
The am't of cash in banks and in hands of agents or other persons	\$ 513,280 02	
The real estate unincumbered is.....	1,549,987 59	
The bonds and stocks owned by the company.....	4,402,600 00	
The debts due the company, secured by mortgage or otherwise.....	621,300 00	
The debts due the company for premiums amount to.....	119,937 66	
All other securities amount to.....	1,254,147 34	
The losses adjusted and not due are.....		\$ 92,557 97
The losses in suspense waiting for further proof are.....		278,626 06
Reserve for sinking fund.....		10,612 06
All other claims against the company are.....		3,303,664 85
Total.....	3,081,182 61	3,685,491 86
Gross amount of premiums for the year 1887.....		8,325 04
Amount of tax thereon.....		166 50

## AUDITOR'S REPORT.

## IMPERIAL FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is.....\$8,000,000 00

The amount of its capital stock paid up is..... 3,500,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 68,071 67	
The real estate unincumbered is.....	412,272 50	
The bonds and stocks owned by the company.....	951,315 08	
The debts due the company for premiums amount to.....	142,977 06	
All other securities amount to.....	8,814 00	
The losses adjusted and not due are.....		\$ 15,799 07
The losses unadjusted are.....		66,452 52
The losses in suspense waiting for further proof are.....		32,122 65
Re-insurance reserve.....		687,575 89
All other claims against the company are.....		23,873 22
Total.....	1,583,450 31	824,733 35
Gross amount of premiums for the year 1887.....		1,127 84
Amount of tax thereon.....		22 54

## INSURANCE COMPANY OF NORTH AMERICA,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. L. STRAHLIN, Wheeling.

The amount of its capital stock is.....\$3,000,000 00

The amount of its capital stock paid up is..... 3,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 655,048 85	
Real estate unincumbered is.....	390,086 02	
The bonds and stocks owned by the company.....	4,536,490 00	
The debts due the company, secured by mortgage or otherwise.....	2,248,588 65	
The debts due the company for premiums amount to.....	517,514 10	
All other securities amount to.....	117,711 84	
To amount of liabilities due or owing to banks or other creditors		\$ 22,956 89
The losses adjusted and not due are.....		
The losses unadjusted are.....		389,076 98
The losses in suspense waiting for further proof are.....		
All other claims against the company are (re-insurance reserve)		2,620,072 16
Total.....	8,436,590 96	3,032,100 03
Gross amount of premiums for the year 1887.....		2,414 65
Amount of tax thereon.....		48 29

## INSURANCE DEPARTMENT.

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## IMPERIAL LIFE INSURANCE COMPANY,

OF DETROIT, MICH.

Attorney for the State of West Virginia, W. M. Hoovey, Charleston.

The amount of its capital stock is.....\$150,000 00

The amount of its capital stock paid up is..... 118,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons \$	27,414 97	
The bonds and stocks owned by the company.....	1,080 00	
The debts due the company, secured by mortgage or otherwise...	99,072 50	
The debts due the company for premiums amount to.....	3,817 22	
All other securities amount to.....	5,988 47	
Total.....	147,323 16	

## JEFFERSON INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is..... \$100,000 00

The amount of its capital stock paid up is..... 80,000 00

	Assets.	Liabilities
The am't of cash on hands and in bank.....	\$ 4,886 80	
The bonds and stocks owned by the company.....	10,000 00	
The debts due the company secured by mortgage or otherwise.....	16,562 92	
The debts due the company for premiums amount to .....	7,811 11	
All other securities amount to (stock bonds).....	70,000 00	
To amount of liabilities due or owing to banks or other creditors		\$ 715 25
The losses adjusted not due are .....		1,321 81
The losses unadjusted are.....		8,560 60
All other claims against the company are.....		715 25
Total.....	108,760 83	11,812 91

## LOUISVILLE UNDERWRITERS,

OF LOUISVILLE, KY.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is.....\$300,000 00

The amount of its capital stock paid up is..... 300,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 80,087 78	
The real estate unincumbered is.....	21,981 89	
The bonds and stocks owned by the company.....	191,467 50	
The debts due the company, secured by mortgage or otherwise.....	13,373 22	
The debts due the company for premiums amount to.....	81,742 92	
All other securities amount to.....	8,310 98	
To amount of liabilities due or owing to banks or other creditors		\$ 88,388 09
The losses adjusted and not due are.....		7,736 62
The losses unadjusted are.....		64,180 86
The losses in suspense waiting for further proof are.....		4,700 00
Total.....	778,571 12	119,955 57
Gross amount of premiums for the year 1887.....		3,140 09
Amount of tax thereon.....		66 80

LIVERPOOL AND LONDON AND GLOBE INSURANCE  
COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, MORRIS O. BROOKS,  
Charleston.

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 699,124 78	
The real estate unincumbered is.....	1,450,000 00	
The bonds and stocks owned by the company.....	2,880,100 00	
The debts due the company secured by mortgage or otherwise.....	1,799,413 27	
The debts due the company for premiums amount to.....	459,682 39	
All other securities amount to.....	55,255 43	
The losses adjusted and due are.....		Net un- paid losses. \$ 355,717 53
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		
Reserve for unearned premiums.....		2,800,433 64
All other claims against the company are.....		596,066 93
Total.....	6,798,575 12	3,752,288 10
Gross amount of premiums for the year 1887.....		11,612 82
Amount of tax thereon.....		282 65

## INSURANCE DEPARTMENT.

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## LONDON ASSURANCE CORPORATION,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is.....£896,550 00

The amount of its capital stock paid up is.....£448,275 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 188,481 05	
The bonds and stocks owned by the company.....	1,357,518 75	
The losses adjusted and due are.....		\$ 61,338 00
The losses adjusted and not due are .....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		
All other claims against the company are.....		558,964 39
Total.....	1,548,994 80	621,302 39
Gross amount of premiums for the year 1887.....		1,357 90
Amount of tax thereon.....		27 15

## LANCASHIRE INSURANCE COMPANY,

OF MANCHESTER, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 164,147 41	
The bonds and stocks owned by the company.....	1,478,047 50	
The losses adjusted and due are.....		\$ 33,696 48
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		
Taxes \$6,000. Commissions \$4,000.....		
All other claims against the company are.....		788,089 34
Total.....	1,642,194 91	890,251 22
Gross amount of premiums for the year 1887.....		4,292 42
Amount of taxes thereon.....		85 85

# LONDON AND LANCASHIRE FIRE INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

The amount of its capital stock is.....\$9,280,000 00

The amount of its capital stock paid up is..... 926,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons.....	\$ 99,205 65	
The bonds and stocks owned by the company.....	1,429,187 00	
The debts due the company for premiums amount to.....	87,152 30	
All other securities amount to.....	145 78	
To amount of liabilities due or owing banks or other creditors.....		
The losses adjusted and due are.....		\$ 64,593 44
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting for further proof are.....		
All other claims against the company are.....		751,662 58
Total.....	1,615,640 78	816,256 02
Gross amount of premiums for the year 1887.....		2,888 80
Amount of tax thereon.....		47 76

# LIFE INSURANCE COMPANY,

OF RICHMOND, VIRGINIA.

Attorney for the State of West Virginia, O. H. COLLIER, Wheeling,

The amount of its capital stock is . . . . . \$100,000 00

The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't cash on hand and in hands of agents or other persons...	\$ 21,717 29	
The real estate unincumbered is.....	6,432 29	
The bonds and stocks owned by the company.....	4,780 00	
The debts due the company, secured by mortgage or otherwise...	830,905 98	
The debts due the company for premiums amount to.....	38,637 04	
All other securities amount to .....	35,985 41	
To amount of liabilities due or owing to banks or other creditors.....		\$ 27,726 15
The losses waiting for proof are.....		4,223 00
All other claims against the company are reserve on policies.....		274,518 61
Total.....	438,408 01	306,467 76
Gross amount of premiums for the year 1887.....		2,490 36
Amount of tax thereon.....		48 80

## MUTUAL BENEFIT LIFE INSURANCE COMPANY,

OF NEWARK, N. J.

Attorney for the State of West Virginia, P. ZANE, Wheeling.

	Assets.	Liabilities
The am't of cash on hand and in banks.....	\$ 790,438 67	
The real estate unincumbered is.....	1,281,481 80	
The bonds and stocks owned by the company, market value....	10,467,706 33	
The debts due the company, secured by mortgage or otherwise....	28,368,884 44	
The debts due the company for premiums amount to (net).....	397,505 67	
Company's office building, purchased under foreclosure.....	2 0,000 00	
All other securities amount to (interest due and accrued).....	604,645 18	
The losses adjusted and not due are.....		\$ 125,529 11
The losses unadjusted are.....		155,602 00
The losses in suspense waiting for further proof are.....		
All other claims against the company are, including reserve ac- tuaries 4 per cent.....		38,552,984 22
Total.....	42,110,662 09	38,834,065 38
Gross amount of premiums for the year 1887.....		7,579 48
Amount of tax thereon.....		151 88

## MUTUAL LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, H. MASS, Parkersburg.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$2,619,362 66	\$
The real estate unincumbered is.....	10,844,073 37	
The bonds and stocks owned by the company.....	43,139 877 81	
The debts due the company, secured by mortgage or otherwise....	49,415,268 06	
The debts due company for premiums amount to (less 20 pr cent )	1,410,893 61	
All other securities amount to.....	10,687,152 97	
Amount necessary to re-insure, Am table, 4½ per cent.....		104,312,693 00
Losses and matured endowments not called for and waiting further proof.....		387,660 67
All other claims against the company are.....		123,914 36
Total.....	18,446,628 48	104,772,268 03
Gross amount of premiums for the year 1887.....		36,544 21
Amount of tax thereon.....		780 88

## AUDITOR'S REPORT.

## MANUFACTURERS ACCIDENTAL INDEMNITY,

OF GENEVA, N. Y.

Attorney for the State of West Virginia, E. M. ARSQUETTE, Charles-  
town.

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 7,108 15	
All other securities amount to.....	100,000 00	
The losses adjusted and not due are.....		250 00
The losses unadjusted are.....		5,000 00
Advance deposits .....		1,525 00
Reserve fund deposited with trustee.....		50,000 00
Total.....	107,108 15	56,775 00

## MUTUAL RESERVE FUND LIFE ASSOCIATION,

OF NEW YORK.

Attorney for the State of West Virginia, G. W. CALDWELL Wheeling

	Assets.	Liabilities
The bonds and stock owned by the company.....	\$1,396,127 19	
Advanced to agents and general agents (secured).....	69,258 08	
Furniture and fixtures.....	6,814 22	
All other securities amount to.....	780,777 88	
The losses adjusted and not due are.....		\$ 194,694 00
The losses in process of adjustment and not due are.....		199,000 00
The losses resisted are.....		46,000 00
Bonds issued to class of 1881.....		63,067 68
Special deposits to credit of members.....		5,990 50
All other claims against the company are.....		388,062 00
Total.....	2,202,978 37	894,814 18
Gross amount of premiums for the year 1887.....		14,349 16
Amount of tax thereon.....		296 98

## INSURANCE DEPARTMENT.

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## MARYLAND LIFE INSURANCE COMPANY,

OF BALTIMORE.

Attorney for the State of West Virginia, JOSEPH TRAPNELL, Charles-town.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The amount of cash on hands.....	\$ 22,598 46	
The real estate unincumbered is .....	83,095 12	
The bonds and stocks owned by the company.....	787,555 00	
The debts due the company, secured by mortgage or otherwise....	384,383 06	
The debts due the Company for premiums amount to.....	49,330 22	
All other securities amount to.....	7,732 61	
The losses adjusted and due are.....		5,619 06
The losses adjusted and not due are.....		10,633 03
Legal reserve fund.....		978,559 00
All other claims against the company are.....		6,219 57
Total.....	1,315,796 37	1,001,081 26
Gross amount of Premiums for the year 1887.....		1,477 49
Amount of tax thereon.....		14 77

## MICHIGAN MUTUAL LIFE INSURANCE COMPANY,

OF DETROIT, MICH.

Attorney for the State of West Virginia, J. E. ROBINSON, Wheeling.

Amount of its capital stock is.....\$250,000 00

Amount of its capital stock paid up is..... 250,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons.....	\$ 51,408 16	
The real estate unincumbered is.....	133,091 21	
The debts due the company, secured by mortgage or otherwise....	1,073,845 68	
The debts due the company for premiums amount to.....	99,096 20	
All other securities amount to.....	33,788 18	
To amount of liabilities necessary to re-insure outstanding risks.....		\$1,065,211 00
The losses adjusted and not due are.....		7,000 00
The losses resisted.....		11,030 00
All other claims against the company are.....		699 74
Total.....	1,996,189 38	1,683,810 74
Gross amount of premiums for the year 1887.....		4,642 59
Amount of tax thereon.....		92 85

## NORTHERN ASSURANCE COMPANY,

OF LONDON.

Attorney for the State of West Virginia, Jos. EMSHEIMER, Wheeling.

The amount of its capital stock is.....\$15,000,000 00

The amount of its capital stock paid up is..... 1,500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 80,623 39	
The real estate unincumbered is ..	80,588 40	
The bonds and stocks owned by the company.....	1,185,255 62	
The debts due the company for premiums amount to.....	112,185 80	
All other securities amount to.....	421 66	
The losses adjusted and due are.....		\$ 25,924 66
The losses adjusted and not due are.....		
The losses unadjusted are.....		47,966 99
The losses in suspense waiting for further proof are.....		25,311 07
All other claims against the company are.....		669,019 57
Total.....	1,450,024 67	768,222 29
Gross amount of premiums for the year 1887.....		6,601 58
Amount of tax thereon.....		138 88

## NEW YORK LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for State of West Virginia, R. J. A. BOREMAN, Parkersburg, W. Va.

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$3,038,499 00	
The real estate unincumbered is.....	6,887,092 59	
The bonds and stocks owned by the company.....	52,255,814 82	
The debts due the company, secured by mortgage or otherwise....	15,969,372 78	
The debts due the company for premiums amount to, loans on existing policies.....	388,799 44	
All other securities amount to.....	4,540,286 62	
To amount necessary to re-insure outstanding risks.....		69,946,756 00
Matured endowments due and unpaid (claims not presented.) .....		27,582 30
The losses adjusted and not due are .....		327,078 48
The losses unadjusted are.....		272,214 54
The losses in suspense waiting for further proof are.....		20,000 00
All other claims against the company are .....		65,929 69
Total. ....	83,079,845 85	70,669,560 91
Gross amount of premiums for the year 1887.....		20,129 04
Amount of tax thereon.....		402 58

## NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY,

MILWAUKEE, WISCONSIN.

Attorney for the State of West Virginia, A. R. CAMPBELL, Wheeling.

	Assets.	Liabilities
The am't of cash on hands and in bank including \$94,988.48 of 1887, received Jan., 1st, to 10th 1888.....	\$ 837,831 43	
The real estate unincumbered is.....	1,320,530 81	
The bonds and stocks owned by the company, market value.....	606,607 05	
Loans on bond and mortgage.....	24,211,495 86	
Premium notes on policies in force.....	857,535 04	
Deferred and unpaid premiums.....	570,981 13	
Accrued interest and rent, \$431,373.83. Ledger acts, bills revisable 21,663.75.....	453,037 58	
Premiums paid in advance \$2,000; accrued commissions \$10,000; unpaid dividends \$95,000; estimated.....		\$ 113,748 64
Reserve for paid up insurance claimable.....		59,990 12
The losses and matured endowments unadjusted are.....		137,363 96
Reserve on outstanding policies (actuaries 4 per cent.).....		24,508,027 00
Total.....	23,858,018 90	24,819,129 72
Gross amount of premiums for the year 1887.....		6,330 48
Amount of tax thereon.....		126 80

## NIAGRA FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is.....\$500,000 00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons.....	\$ 137,658 99	
The real estate unincumbered is.....	506,751 24	
The bonds and stocks owned by the company.....	1,306,024 80	
The debts due the company, secured by mortgage or other wise.....	88,450 00	
The debts due the company for premiums amount to.....	158,841 83	
All other securities amount to.....	24,789 64	
The losses adjusted and due are.....		\$ 192,990 03
The losses adjusted and not due are.....		
The losses unadjusted are.....		
The losses in suspense waiting further proof are.....		
All other claims against the company are.....		25,786 00
Total.....	2,237,491 50	218,746 03
Gross amount of premiums for the year 1887.....		3,198 57
Amount of tax thereon.....		63 87

## NATIONAL INSURANCE COMPANY,

OF ALLEGHENY, PA.

Attorney for the State of West Virginia, H. M. SCHMITT, Wheeling.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 17,570 19	
The real estate unincumbered is.....	38,081 81	
The debts due the company, secured by mortgage or otherwise...	125,972 19	
The debts due the company for premiums amount to.....	4,490 06	
All other securities amount to.....	4,842 97	
The losses adjusted and due are.....		\$ 500 00
The losses adjusted and not due are.....		3,286 45
Total.....	190,957 22	3,786 45
Gross amount of premiums for the year 1887.....		\$98 71
Amount of tax thereon.....		17 99

## NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, Jno. A. CAMPBELL, New Cumberland.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 656,889 94	
The real estate unincumbered is.....	1,636,959 57	
The bonds and stocks owned by the company.....	1,028,256 88	
The debts due the company, secured by mortgage or otherwise...	2,830,750 00	
The debts due the company for premiums amount to.....	1,137,866 55	
All other securities amount to.....	1,784,707 64	
The losses and matured endowments adjusted and due are.....		\$ 89,397 00
Net present value of outstanding policies @ 4 per cent.....		16,294,304 83
All other claims against the company are.....		96,381 09
Total.....	19,078,430 58	16,480,082 42
Gross amount of premiums for the year 1887.....		16,347 06
Amount of tax thereon.....		336 94

## NATIONAL LIFE AND MATURITY ASSOCIATION,

OF WASHINGTON, D. C.

Attorney for the State of West Virginia, H. N. OGDEN, Fairmont.

The amount of its capital stock is.....\$20,000 00

The amount of its capital stock paid up is..... 5,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agt's or othe persons	\$ 116,858 45	
The real estate unincumbered is.....	40,263 81	
The bonds and stocks owned by the company.....	10,728 73	
The debts due the company secured by mortgage or otherwise.....	65,420 34	
<b>Total</b> .....	<b>302,771 33</b>	
Gross amount of premiums for the year 1887.....		844 42
Amount of tax thereon.....		16 88

NORTH BRITISH AND MERCANTILE INSURANCE  
COMPANY.

OF LONDON AND EDINBURGH, G. B.

The amount of its capital stock is.....\$15,000,000

The amount of its capital stock paid up is..... 3,125,000

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 122,293 18	
The bonds and stocks owned by the company.....	2,986,278 81	
The debts due the company, secured by mortgage or otherwise..	2,708 62	
The debts due the company for premiums amount to.....	307,405 20	
Interest due and accrued on stocks and bonds not included in market value.....	29,108 00	
All other securities amount to, bills receivable .....	37 50	
The losses adjusted and due are.....		\$ 30,246 18
The losses adjusted and not due are.....		30,460 62
The losses unadjusted are .....		26,283 20
The losses in suspense waiting for further proof are.....		64,277 39
All other claims against the company are.....		3,548 33
<b>Total</b> .....	<b>3,347,833 81</b>	<b>154,815 72</b>
Gross amount of premiums for the year 1887.....		4,904 39
Amount of tax thereon.....		98 09

NATIONAL LIFE INSURANCE COMPANY,  
OF MONTPELIER, VERMONT.

Attorney for the State of West Virginia, R. J. A. BOREMAN, Park-  
ersburg.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 86,080 72	
The real estate unincumbered is	208,007 81	
The bonds and stocks owned by the company	1,844,203 17	
The debts due the company, secured by mortgage or otherwise	1,774,071 05	
The debts due the company for premiums amount to, since paid		
\$105,880 80	125,907 82	
Loans on collateral	54,000 00	
Loans to policy holders	193,664 42	
All other securities amount to	144,469 23	
The losses adjusted and due are		\$ 2,000 00
The losses adjusted and not due are		1,000 00
The losses unadjusted are		5,000 00
All other claims against the company are, reserved at 4 per ct.		3,727,740 61
Total	4,425,414 22	3,735,740 61
Gross amount of premiums for the year 1887		9,584 88
Amount of tax thereon		191 68

NORWICH UNION FIRE INSURANCE COMPANY,  
OF NORWICH, ENGLAND.

Attorney for the State of West Virginia, W. T. FOOSH, Wheeling.

The amount of its capital stock is.....\$5,500,000 00  
The amount of its capital stock paid up is..... 600,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 186,258 84	
The bonds and stocks owned by the company	1,089,775 00	
The debts due the company for premiums amount to	29,718 16	
Interest due and accrued on bonds	9,741 67	
The losses adjusted and due are		\$ 117,880 29
The losses adjusted and not due are		
The losses unadjusted are		
The losses in suspense waiting for further proof are		
Re-insurance reserve		590,512 68
All other claims against the company are		1,000 00
Total	1,315,496 67	709,392 97
Gross amount of premiums for the year 1887		2,635 36
Amount of tax thereon		52 70

## MUTUAL BENEFIT SOCIETY,

OF NEW YORK

Attorney for the State of West Virginia, E. B. KNIGHT, Charleston,

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 19,935 02	
The losses adjusted and not due are, one.....		\$ 10,000 00
The losses unadjusted are, one .....		5,000 00
Total.....	19,935 02	15,000 00
Amount of tax paid into the State Treasury.....		20 00

## NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION.

OF BOSTON.

Attorney for the State of West Virginia, W. J. W. COWDEN, Wheeling.

The amount of its capital stock is.....\$500 00

The amount of its capital stock paid up is..... 500 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 5,034 88	
The bonds and stocks owned by the company.....	14,130 00	
The debts due the company for premiums amount to.....	18,541 00	
All other securities amount to.....	1,529 41	
The losses unadjusted are.....		18,000 00
All other claims against the company are.....		1,301 25
Total.....	39,235 24	19,301 25
Amount of tax paid into the State treasury.....		20 00

**NORTHWESTERN MASONIC AID ASSOCIATION,**  
**OF CHICAGO, ILL.**

	Assets.	Liabilities
The am't of cash on hand and in banks.....	\$ 136,837 73	
The bonds and stocks owned by the company.....	53,050 00	
Interest due and accrued.....	747 41	
Ledger balances.....	1,457 74	
Contingents due from members for claims not yet assessed.....	182,000 00	
Mortuary assessments not yet due.....	19,759 55	
All other securities amount to.....	4,000 00	
The losses due and unpaid.....		\$ 85,250 00
The losses reported for which assessments have been not made.....		58,000 00
The losses reported to the association—no proofs.....		75,000 00
All other claims against the company are.....		58,026 28
<b>Total.....</b>	<b>847,852 43</b>	<b>224,276 28</b>
<b>Amount of tax paid into the State treasury.....</b>		<b>20 00</b>

**PENN MUTUAL LIFE INSURANCE COMPANY,**

OF PHILADELPHIA.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

	Assets.	Liabilities
The am't of cash on hand and in banks and trust companies and in the hands of agents or other persons.....	\$ 123,198 47	
The real estate unincumbered is.....	784,927 20	
The bonds and stocks owned by the company.....	5,045,521 00	
The debts due the company, secured by mortgage or otherwise.....	4,779,889 01	
The debts due the company for premiums amount to.....	885,487 89	
All other securities amount to.....	381,765 46	
The losses unadjusted are.....		\$ 51,084 00
Amount of depreciation in stock collateral loans.....		19,000 00
Amount necessary to re-insure outstanding risks at $4\frac{1}{2}$ per cent (estimated).....		9,782,180 00
All other claims against the company being dividend accumulations and premiums paid in advance.....		276,256 36
<b>Total.....</b>	<b>12,600,259 03</b>	<b>10,180,417 36</b>
<b>Gross amount of premiums for the year 1887.....</b>		<b>44,738 72</b>
<b>Amount of tax thereon.....</b>		<b>894 67</b>

## INSURANCE DEPARTMENT.

89

## PHENIX INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, MORRIS O. BROOKS,  
Charleston.

The amount of its capital stock is.....\$1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agt's or other persons	\$1,078,987 91	
The real estate unincumbered is.....	1,845,911 92	
The bonds and stocks owned by the company.....	1,912,032 50	
The debts due the company, secured by mortgage or otherwise...	240,850 00	
The debts due the company for premiums amount to.....	161,379 52	
All other securities amount to.....	16,040 21	
Re-insurance reserve.....		\$3,343,325 08
Net surplus.....		143,086 96
The losses unadjusted are.....		530,250 47
The losses in suspense waiting for further proof are .....		25,895 00
All other claims against the Co. are (including capital stock).....		1,000,045 55
Total.....	5,055,282 06	5,055,282 06
Gross amount of premiums for the year 1887.....		4,062 82
Amount of tax thereon .....		81 25

## PROVIDENCE WASHINGTON INSURANCE COMPANY,

OF PROVIDENCE, R. I.

Attorney for the State of West Virginia, DAVID G. MORGAN,  
Wheeling.

The amount of its capital stock is.....\$500,000 00

The amount of its capital stock paid up is..... 400,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 52,762 89	
The debts due the Company for premiums amount to.....	174,949 01	
Due from re-insurance companys.....	836 72	
All other securities amount to.....	899,055 00	
The losses adjusted and due are.....		\$ 5,025 69
The losses adjusted and not due are.....		162,177 96
The losses unadjusted are.....		21,828 00
The losses in suspense waiting for further proof are.....		449,782 81
All other claims against the company are.....		
Total.....	1,127,608 02	608,600 46
Less re-insurance.....		60,871 94
		577,937 52
Gross amount of premiums for the year 1887.....		2,496 06
Amount of tax.....		49 98

**PROVIDENT SAVINGS LIFE ASSURANCE SOCIETY,**  
**OF NEW YORK.**

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its Capital stock is..... \$100,000 00

The amount of its capital stock paid up is. .... 100,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 67,848 18	
The real estate unincumbered is.....	23,965 51	
The bonds and stocks owned by the company.....	146,385 00	
The debts due the company, secured by mortgage or otherwise...	147,200 00	
The debts due the company for premiums amount to.....	8,560 32	
Interest accrued on bonds stocks and mortgages.....	1,884 97	
All other securities amount to.....	708 54	
The losses unadjusted are.....		52,000 00
Death claims resisted by the company are.....		15,000 00
Total.....	396,042 52	67,000 00
Gross amount of premiums for the year 1887.....		1,290 78
Amount of tax thereon.....		25 81

**PEOPLE'S MUTUAL BENEFIT ASSOCIATION.**

OF WESTERVILLE, OHIO.

Attorney for the State of West Virginia, J. H. SPENCE, Parkersburg.

	Assets.	Liabilities
The am't of cash on hand.....	\$ 13,449 53	
The real estate unincumbered is.....	1,500 00	
Due from members for claims not yet assessed.....	12,000 00	
Mortuary assessments not yet due.....	18,000 00	
The losses adjusted and not due are.....		4,500 00
The losses in suspense waiting for further proof are.....		9,080 00
Total.....	39,949 53	13,580 00
Amount of tax paid into the State Treasury.....		20 00

## INSURANCE DEPARTMENT.

91

## PHOENIX INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, E. P. CHANCELLOR, Parkersburg.

The amount of its capital stock is.....\$2,000,000 00

The amount of its capital stock paid up is..... 2,000,000 00

	Assets.	Liabilities
To am't of cash on hands and in hands of agt's or other persons..	\$ 382,573 68	
The real estate unincumbered is .....	280,974 24	
The bonds and stocks owned by the company .....	3,900,581 00	
The debts due the company, secured by mortgage or otherwise...	810,350 00	
Accrued interest and rents .....	21,470 21	
All other securities amount to .....	82,570 00	
The losses adjusted and due are.....	}	\$ 186,652 30
The losses adjusted and not due are .....		
The losses unadjusted are .....		
All other claims against the company are.....		1,570,726 37
Total.....	4,778,469 13	1,766,778 76
Gross amount of premiums for the year 1887.....		9,319 64
Amount of tax thereon.....		186 30

## QUEEN INSURANCE COMPANY,

OF LIVERPOOL

Attorney for the State of West Virginia, JOSEPH EMSHEIMER Wheeling.

The amount of its capital stock is.....\$2,700,000 00

The amount of its capital stock paid up is..... 873,169 75

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons \$	283,792 49	
The real estate unincumbered is .....	449,788 47	
The bonds and stocks owned by the company .....	1,257,846 15	
The debts due the company for premiums amount to .....	19,525 44	
All other securities amount to .....	16,964 65	
The losses adjusted and not due are.....	=	74,347 62
The losses unadjusted are.....		54,468 29
The losses in suspense waiting for further proof are .....		30,660 94
All other claims against the company are.....		2,410 00
Total.....	2,027,897 20	1,271,080 40
Gross amount of premiums for the year 1887.....		2,666 19
Amount of tax thereon.....		52 16

## READING INSURANCE COMPANY,

OF READING, PA.

Attorney for the State of West Virginia, S. P. HILDRETH, Wheeling.

The amount of its capital stock is.....\$300,000 00

The amount of its capital stock paid up..... 250,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of ag'ts or other persons	\$ 13,504 02	
The real estate unincumbered is.....	27,250 00	
The bonds and stocks owned by the company.....	203,080 25	
The debts due the company, secured by mortgage or otherwise.....	176,681 98	
The debts due the company for premiums amount to.....	8,182 84	
All other securities amount to.....	25,740 48	
The losses adjusted and due are.....		\$ 1,347 39
The losses unadjusted are.....		4,129 45
The losses in suspense waiting for further proof are.....		900 00
Total.....	467,319 57	6,376 84
Gross amount of premiums for the year 1887.....		1,970 74
Amount of tax thereon.....		39 41

## ROYAL INSURANCE COMPANY.

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is.....\$10,000,000 00

The amount of its capital stock paid up is..... 1,447,725 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 160,116 09	
The real estate unincumbered is.....	1,800,704 04	
The bonds and stocks owned by the company.....	2,046,015 00	
The debts due the company, secured by mortgage or otherwise...	450,000 00	
The debts due the company for premiums amount to.....	328,530 76	
All other securities amount to.....	60,528 66	
The losses adjusted and due are.....		310,658 80
The losses adjusted and not due are.....		
The losses unadjusted are.....		2,385,544 40
All other claims against the company are.....		
Total.....	4,845,194 55	2,696,203 28
Gross amount of premiums for the year 1887.....		6,925 79
Amount of tax thereon.....		138 51

## ST. PAUL FIRE AND MARINE INSURANCE COMPANY,

ST. PAUL MINN.

Attorney for the State of West Virginia, DAVID G. MORGAN, Wheeling.

The amount of its capital stock is.....\$1,000,000.00

The amount of its capital stock paid up is..... 500,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 107,444 64	
The real estate unincumbered is.....	104,588 29	
The bonds and stocks owned by the company.....	497,267 02	
The debts due the company, secured by mortgage or otherwise....	684,975 15	
The debts due the company for premiums amount to.....	120,684 36	
All other securities amount to.....	26,128 39	
The losses adjusted and not due are.....		\$ 38,498 97
The losses unadjusted are.....		48,295 67
The losses in suspense waiting for further proof are.....		4,220 00
All other claims against the company are, re-insurance reserve...		590,103 65
Total.....	1,541,060 85	681,118 29
Gross amount of premiums for the year 1887.....		1,294 00
Amount of tax thereon.....		25 89

## SUN FIRE OFFICE,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 156,812 01	
The real estate unincumbered is.....	20,000 00	
The bonds and stocks owned by the company.....	684,000 00	
The debts due the company, secured by mortgage or otherwise....	889,000 00	
The debts due the company for premiums amount to.....	95,586 18	
All other securities amount to.....	15,645 00	
The losses adjusted and due are.....		\$ 28,187 00
The losses adjusted and not due are.....		51,011 00
The losses unadjusted are.....		9,890 00
The losses in suspense waiting for further proof are.....		865,383 28
All other claims against the company are re-insurance reserve...		
Total.....	1,811,048 14	954,421 28

## STANDARD LIFE AND ACCIDENT INSURANCE COMPANY

OF DETROIT, MICH.

Attorney for the State of West Virginia, CHARLES L. ROY, Wheeling.

The amount of its capital stock is .....\$200,000 00

The amount of its capital stock paid up is..... 200,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 47,967 28	
The bonds and stocks owned by the company.....	80,000 00	
The debts due the company, secured by mortgage or otherwise...	233,458 07	
The debts due the company for premiums amount to.....	80,788 22	
To amount of liabilities due for commissions on premiums in course of collection.....		24,234 97
The losses in suspense waiting for further proof are.....		16,318 00
All other claims against the comp'y are, 50 per ct. unexpired risks		142,939 15
Total.....	392,198 57	183,492 12
Gross amount of premiums for the year 1887.....		385 85
Amount of tax thereon.....		6 70

## OHIO VALLEY LIFE INSURANCE COMPANY,

OF WHEELING, W. VA

	Assets.	Liabilities
Total.....	\$ 87,696 82	\$ 13,900 00

## TRAVELLERS INSURANCE COMPANY,

OF HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, E. P. CHANCELLOR, Park-  
ersburg.

The amount of its capital stock is.....\$900,000 00

The amount of its capital stock paid up is..... 000,000 00

	Assets/	Liabilities
The am't of cash on hands and in Banks is.....	\$ 502,319 56 •	
The real estate unincumbered is.....	818,114 92	
The bonds and stocks owned by the company.....	4,659,800 15	
The debts due the company, secured by mortgage or otherwise...	3,622,506 20	
The debts due the company for premiums amount to.....	213,081 07	
Loans on collateral security.....	267,311 00	
Interest on mortgage loans.....	81,118 41	
The losses adjusted and not due are.....		\$ 290 00
The losses unadjusted are.....		124,466 00
The losses in suspense waiting for further proof are.....		91,500 00
Reinsurance Reserve.....		7,448,571 95
All other claims against the company are.....		10,000 00
Total.....	9,584,249 31	7,674,827 95
Gross amount of premiums for the year 1887.....		8,151 83
Amount of tax thereon.....		168 02

## UNION MUTUAL LIFE INSURANCE COMPANY,

OF PORTLAND MAINE.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

	Assets.	Liabilities
The amount of cash on hand.....	\$ 104,516 73	
The real estate unincumbered is.....	1,361,273 21	
The bonds and stocks owned by the company.....	2,534,917 35	
The debts due the company, secured by mortgage or otherwise	1,288,992 42	
The debts due the company for premiums amount to.....	169,468 63	
Cash in transit Dec. 31st, 1887, (since received,)...	9,813 14	
Premium notes, loans or leins on policies in force.....	546,452 02	
All other securities amount to.....	62,393 21	
The losses adjusted and not due are.....		\$ 75,948 41
The losses unadjusted are.....		7,714 06
All other claims against the company are, including reserve at 4½ per cent. interest, American experience-(Estimated.).....		5,301,895 96
Total.....	6,017,801 71	5,385,498 80
Gross amount of premiums for the year 1887.....		49 66
Amount of tax thereon.....		99

**TEUTONIA FIRE AND MARINE INSURANCE COMPANY,**  
OF DAYTON, O.

Attorney for the State of West Virginia, F. REISTER, Wheeling.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hands and in banks.....	\$ 17,882 34	
The bonds and stocks owned by the company.....	154,225 00	
The debts due the company, secured by mortgage or otherwise.....	187,528 00	
The debts due the company for premiums amount to.....	9,014 71	
All other securities amount to.....	22,650 00	
The losses unadjusted are.....		3,218 81
The losses in suspense waiting for further proof are.....		50,029 18
All other claims against the company are.....		
Total.....	391,300 05	62,247 99
Gross amount of premiums for the year 1887.....		1,827 54
Amount of tax thereon.....		26 55

**UNION CENTRAL LIFE INSURANCE COMPANY,**

OF CINCINNATI, OHIO.

Attorney for the State of West Virginia, J. H. BROWN, Charleston.

The amount of its capital stock is.....\$100,000 00

The amount of its capital stock paid up is..... 100,000 00

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons \$	32,451 27	
The real estate unincumbered is.....	231,865 00	
The bonds and stocks owned by the company.....	12,650 00	
The debts due the company, secured by mortgage or otherwise.....	2,841,268 14	
The debts due the company for premiums amount to.....	265,095 24	
All other securities amount to.....	697,501 00	
The losses adjusted and not due are.....		\$ 13,484 00
Premiums paid in advance.....		178,437 70
Re-insurance reserve at 4 per ct interest.....		3,240,341 00
All other claims against the company are.....		55,060 69
Total.....	3,863,881 34	3,482,298 39
Gross amount of premiums for the year 1887.....		9,223 55
Amount of tax thereon.....		62 38

## UNITED STATES LIFE INSURANCE COMPANY,

OF NEW YORK.

The attorney for the State of West Virginia, R. C. McCULLOUGH,  
Huntington.

The amount of its capital stock is.....\$440,000 00

The amount of its capital stock paid up is..... 440,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents banks or other persons.....	\$ 79,202 71	
The real estate unincumbered is.....	102,200 00	
The bonds and stocks owned by the company.....	2,269,876 86	
The debts due the company, secured by mortgage or otherwise...	2,749,949 53	
The debts due the company for premiums amount to.....	151,032 82	
All other securities amount to.....	382,734 32	
The losses adjusted and not due are.....		\$ 3,535 00
The losses in suspense waiting for further proof are.....		5,000 00
All other claims against the company are.....		4,757,215 53
Total.....	5,743 496 34	4,765,750 53
Gross amount of premiums for the year 1887.....		3,021 94
Amount of tax thereon .....		60 43

## UNION INSURANCE COMPANY,

OF SAN FRANCISCO CAL.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....\$750,000 00

The amount of its capital stock paid up is..... 750,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons \$	95,448 88	
The real estate unincumbered is.....	123,559 44	
The bonds and stocks owned by the company.....	679,280 00	
The debts due the company, secured by mortgage or otherwise...	202,800 00	
The debts due the company for premiums amount to .....	68,236 11	
All other securities amount to.....	950 00	
The losses adjusted and due are .....		16,347 00
The losses unadjusted are.....		25,984 00
The losses in suspense waiting for further proof are .....		4,000 00
All other claims against the company are.....		7,231 76
Total.....	1,170,254 43	53,542 76
Gross amount of premiums for the year 1887.....		580 47
Amount of tax thereon .....		11 60

## UNITED LIFE AND ACCIDENT ASSOCIATION,

OF NEW YORK.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

	Assets.	Liabilities
The am't of cash on hand and in hands of agents or other persons	\$ 18,422 26	
The amount of two assessments at the date of death, claims mentioned under liabilities No. 7 to meet the same if they be adjudged valid claims against the association.....	20,627 50	
The losses adjusted and due are.....		\$ 9,500 00
The losses unadjusted in dispute.....		20,000 00
Total.....	39,069 76	29,500 00
Amount of tax paid into the state treasury.....		20 00

## UNITED STATES MUTUAL ACCIDENT ASSOCIATION,

OF NEW, YORK.

Attorney for the State of West Virginia, JAS. Z. McCHESNEY,  
Charleston.

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons	\$ 29,799 44	
Annual dues and assessments in process of collection not yet expired.....	102,468 00	
All other securities amount to .....	19,083 11	
The losses unadjusted and in dispute .....		65,992 96
All other claims against the company are.....		28,211 83
Total.....	151,278 55	94,204 79
Amount of tax paid into the State Treasury.....		20 00

**WILLIAMSBURGH CITY FIRE INSURANCE COMPANY,**  
**OF NEW YORK.**

**Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.**

The amount of its capital stock is..... \$250,000 00

The amount of its capital stock paid up is..... 250,000 00

	Assets.	Liabilities
The am't of cash on hands and in hands of agt's or other persons	\$ 20,488 68	
The real estate unincumbered is.....	581,691 40	
The bonds and stocks owned by the company.....	878,864 80	
The debts due the company, secured by mortgage or otherwise...	280,060 00	
The debts due the company for premiums amount to .....	57,686 58	
All other securities amount to....	16,806 95	
To amount of liabilities due or owing to banks or other creditors		18,614 44
The losses adjusted and not due are.....		8,411 81
The losses unadjusted are.....		23,171 99
The losses in suspense waiting for further proof are.....		406,109 71
All other claims against the company are .....		
<b>Total .....</b>	<b>1,285,578 81</b>	<b>451,307 95</b>
<b>Gross amount of premiums for the year 1887.....</b>		<b>1,161 54</b>
<b>Amount of tax thereon.....</b>		<b>28 23</b>

**WASHINGTON LIFE INSURANCE COMPANY,**

**OF NEW YORK.**

**Attorney for the State of West Virginia, H.C. McWHORTER, Charles-**  
**ton.**

The amount of its capital stock is ..... \$ 125,000 00

The amount of its capital stock paid up is..... 125,000 00

	Assets.	Liabilities
The am't of cash on hands and in banks.....	\$ 106,204 02	
The real estate unincumbered is.....	568,131 96	
The bonds and stocks owned by the company.....	827,450 00	
The debts due the company, secured by mortgage or otherwise...	6,781,998 67	
The debts due the company for premiums amount to.....	237,313 48	
Loans in cash on company policies.....	20,418 43	
All other securities amount.....	137,066 12	
The losses adjusted and due are including endowments.....		\$ 3,954 70
The losses adjusted and not due are.....		16,080 00
Reserve amount $4\frac{1}{2}$ per cent.....		7,773,666 00
All other securities amount to.....		10,630 49
<b>Total.....</b>	<b>8,668,332 70</b>	<b>7,804,311 19</b>
<b>Gross amount of premiums for the year 1887.....</b>		<b>1,681 02</b>
<b>Amount of tax thereon.....</b>		<b>33 62</b>

**AUDITOR'S REPORT.**

**WESTERN ASSURANCE,**

**OF TORONTO, CANADA.**

**Attorney for the State of West Virginia, JOS. EMSHEIMER, Wheeling.**

**The amount of its capital stock is.....\$1,000,000 00**

**The amount of its capital stock paid up is..... 500,000 00**

	Assets.	Liabilities
The am't of cash on hands and in hands of agents or other persons.....	\$ 171,756 80	
The bonds and stocks owned by the company.....	827,097 25	
The debts due the company, secured by mortgage or otherwise.....	41,916 78	
All other securities amount to.....	9,411 97	
The losses adjusted and due are.....		
The losses adjusted and not due are.....		\$ 100,911 91
The losses unadjusted are .....		
The losses in suspense waiting for further proof are.....		
All other claims against the company are.....		511,278 29
<b>Total .....</b>	<b>1,050,182 78</b>	<b>612,190 20</b>
<b>Gross amount of premiums for the year 1887.....</b>		<b>4,692 88</b>
<b>Amount of tax thereon .....</b>		<b>98 85</b>

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# APPENDIX A.

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TABLE 1.

Abstract from the Returns of Births for the years 1886 and 1887, showing the number of births and the number of each sex and color in each county.

TABLE 2.

Abstract from the Reports of Deaths for the years 1886 and 1887, showing the number of deaths from various diseases in each county.

TABLE 3.

Abstract from the Register of Deaths for the years 1886 and 1887, showing the number of deaths in each county, and the ages at which death occurred.

TABLE 4.

Abstract from the Register of Marriages for the years 1886 and 1887, showing the number of marriages in each county and the ages when married.

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## APPENDIX A.—TABLE 1.

*Abstract from the Returns of Births for 1886 and 1887, Showing the Number of Births and the Number of each Sex and Color in Each County.*

COUNTIES.	1886		1887		1886		1887		1886		1887		1886	1887
	White.	Colored.	White.	Colored.	Males.	Females.	Males.	Females.	Alive.	Dead.	Alive.	Dead.	Total.	Total.
Barbour.....	850	16	887	11	181	185	164	184	351	15	341	7	366	348
Berkeley.....	239	14	245	10	130	123	129	128	250	8	247	6	253	255
Boone.....	257	3	176	4	140	120	98	82	260	179	1	1	260	180
Braxton.....	403	2	424	2	204	201	225	201	402	3	423	3	405	426
*Brooke.....	125	1	.....	.....	74	52	.....	.....	124	2	.....	.....	126	.....
Cabell.....	349	8	442	23	191	166	249	216	355	2	462	3	357	465
*Calhoun.....	286	2	.....	.....	149	139	.....	.....	286	2	.....	.....	288	.....
*Clay.....	156	.....	.....	.....	73	83	.....	.....	154	2	.....	.....	156	.....
Doddridge.....	319	2	860	2	176	143	187	171	319	.....	340	13	319	363
Fayette.....	366	34	392	57	204	196	230	219	382	18	437	12	400	449
Gilmer.....	250	1	254	1	135	116	127	13	248	3	256	3	251	259
Grant.....	177	10	162	5	103	84	82	85	183	4	163	4	187	167
Greenbrier.....	368	3	324	18	215	184	182	158	386	13	342	10	399	352
Hampshire.....	247	8	233	5	142	113	134	104	248	7	232	6	245	236
*Hancock.....	64	.....	.....	.....	24	40	.....	.....	64	.....	.....	.....	64	.....
Hardy.....	12	1	12	2	84	42	71	57	125	1	126	2	128	128
Harrison.....	493	13	493	14	285	27	269	238	504	6	503	2	506	507
Jackson.....	335	.....	352	3	192	163	203	152	352	3	348	7	355	355
Jefferson.....	149	57	147	44	128	118	94	103	239	7	186	5	246	191
Kanawha.....	592	2	505	15	323	297	265	255	604	16	518	2	620	520
Lewis.....	373	4	329	1	194	184	178	152	308	9	323	7	377	330
Lincoln.....	324	.....	304	.....	162	162	164	150	216	8	312	2	324	314
*Logan.....	106	.....	.....	.....	63	43	.....	.....	106	1	.....	.....	106	.....
Marion.....	485	6	459	2	271	229	243	218	487	12	456	5	489	461
Marshall.....	406	1	383	1	205	202	190	194	499	8	379	5	407	384
Mason.....	250	1	311	9	109	142	175	145	247	4	318	2	251	320
Mercer.....	290	3	257	19	149	144	140	151	277	16	246	18	283	264
Mineral.....	168	8	190	5	78	94	87	108	172	2	195	.....	174	185
Monongalia.....	337	3	318	2	171	169	172	148	337	3	319	1	340	320
*Monroe.....	24	12	.....	.....	121	13	.....	.....	255	1	.....	.....	256	.....
Morgan.....	156	4	114	4	90	71	67	51	159	1	116	2	160	118
*McDowell.....	127	.....	.....	.....	63	64	.....	.....	125	2	.....	.....	127	.....
Nicholas.....	232	.....	202	1	112	121	111	92	231	1	200	3	234	203
Ohio.....	24	.....	826	19	112	112	436	338	213	1	835	10	214	845
*Pendleton.....	198	3	.....	.....	101	95	.....	.....	191	5	.....	.....	196	.....
Pleasants.....	216	.....	144	.....	113	97	77	67	210	.....	143	1	210	144
*Pocahontas.....	120	1	.....	.....	61	59	.....	.....	121	.....	.....	.....	121	.....
*Preston.....	405	3	.....	.....	205	203	.....	.....	391	17	.....	.....	408	.....
Putnam.....	343	1	287	1	174	129	147	141	296	8	288	.....	304	288
Raleigh.....	333	7	322	1	168	172	151	172	331	9	312	11	340	323
*Randolph.....	254	3	.....	.....	135	118	.....	.....	251	2	.....	.....	253	.....
Ritchie.....	280	.....	399	.....	136	144	236	175	277	3	387	12	280	399
Roane.....	418	2	424	1	228	189	213	212	411	4	418	7	415	425
*Summers.....	149	.....	.....	.....	91	6	.....	.....	153	4	.....	.....	157	.....
Taylor.....	198	4	329	10	111	91	179	186	199	3	336	3	203	339
Tucker.....	63	.....	117	.....	39	27	53	6	60	3	100	17	63	117
Tyler.....	348	.....	184	.....	180	16	131	15	344	34	260	24	348	264
Upshur.....	193	.....	141	.....	105	90	63	8	191	4	139	.....	195	139
Wayne.....	484	.....	425	.....	292	24	220	107	463	2	417	10	486	427
*Webster.....	159	1	.....	.....	83	77	.....	.....	159	1	.....	.....	160	.....
Wetzel.....	29	.....	318	.....	140	154	170	147	288	6	206	42	294	248
Wirt.....	158	.....	108	.....	85	71	89	.....	154	4	276	4	158	140
Wood.....	396	14	392	17	202	203	210	201	398	7	203	8	410	211
*Wyoming.....	143	.....	.....	.....	71	72	.....	.....	141	2	.....	.....	143	.....
Total.....	14,517	82	12,559	290	7,717	7,178	6,577	6,551	14,522	315	12,208	280	14,842	12,480

\*No report for 1887. NOTE.—The decrease of totals from 1886 to 1887 is caused by thirteen counties failing to report in 1887.



## AUDITOR'S REPORT.

APPENDIX A.—TABLE 2.—Continued.

[illegible]



## AUDITOR'S REPORT.

APPENDIX A—TABLE 2.—Continued.

COUNTIES.	Cholera Morbus and Infantum.				Diarrhœa.				Diphtheria.				Dropsy.				Dysentery.				Epilepsy.				Erysipelas.				Fever.			
	1886.		1887.		1886.		1887.		1886.		1887.		1886.		1887.		1886.		1887.		1886.		1887.		1886.		1887.					
	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.	M. F.				
*Pocahontas.....	1	2	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
*Preston.....	1	2	1	1	1	1	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Putnam.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
*Raleigh.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
*Randolph.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Ritchie.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Roane.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
*Summers.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Taylor.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Tyler.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Upshur.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
*Wayne.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
*Webster.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Wetzel.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Wirt.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Wood.....	5	4	3	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
*Wyoming.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1				
Totals.....	43	42	82	66	81	28	33	26	71	62	49	51	42	46	54	55	48	47	4	4	5	3	8	12	8	9	247	228	234	245		
*No report for 1887.																																

\*No report for 1887.



APPENDIX A.—TABLE 2.—Continued.

COUNTIES.	Heart, disease of			Measles.			Mumps.			Old Age.			Paralysis.			Pneumonia.			Rheumatism.			Scrofula.					
	1887			1886			1887			1886			1887			1886			1887			1886			1887		
	M.	F.		M.	F.		M.	F.		M.	F.		M.	F.		M.	F.		M.	F.		M.	F.		M.	F.	
Peachontas.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Preston.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Puinan.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Releigh.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Randolph.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Ritchie.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Roane.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Summers.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Taylor.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Tucker.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Upshur.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Wayne.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Webster.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Wetzel.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Wirt.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Wood.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Wyoming.....	1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2		1	2	
Total.....	65	61	60	59	44	36	82	96	2	1	8	113	100	106	125	44	81	44	37	98	93	86	66	20	17	6	11

APPENDIX A—TABLE 2—Continued.

COUNTIES.	Sore Throat.		Small Pox.		Spinal Meningitis.		Violence or Accident.		Whooping Cough.		Miscellaneous.		Unknown.		Aggregate.	
	1886.		1887.		1886.		1887.		1886.		1887.		1886.		1887.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Barbour	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Bartley	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Boone	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Branton	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Brooke	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Cabell	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Calhoun	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Clay	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Dodderidge	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Foret	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Gilmer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Grant	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Greenbrier	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Hampshire	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Hancock	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Hardy	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Harrison	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Hickson	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Jefferson	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Kanawha	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Lewis	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Lincoln	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Logan	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Marion	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Marshall	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Mason	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Mercer	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Mineral	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Monongalia	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Monroe	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Morgan	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
McDowell	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Nicholas	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Ohio	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Pendleton	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Pleasants	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

APPENDIX A—TABLE 2—Continued.

COUNTIES.	Sore Throat.			Small Pox.			Spinal Meningitis.			Violence or Accident.			Whooping Cough.			Miscellaneous.			Unknown.			Aggregate.							
	1886.			1887.			1886.			1887.			1886.			1887.			1886.			1887.							
	M.	F.		M.	F.		M.	F.		M.	F.		M.	F.		M.	F.		M.	F.		M.	F.						
*Pocahontas.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
*Preston .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Pulman .....	1	2	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Raleigh .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
*Randolph.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Ritchie.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Roane.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Summers.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Taylor.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Tucker .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Tyler.....	2	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Upshur .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
*Wayne .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
*Webster.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Weitzel .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Wirt .....	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Wood .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
*Wyoming.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....						
Total.....	9	8	4	.....	.....	.....	34	37	28	84	134	35	106	38	56	67	37	26	283	207	288	231	417	382	841	331	2273	2174	2100

\*No Report received for 1887.



## APPENDIX A—TABLE 3—Continued.

[illegible]

\*No report for 1887.









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# APPENDIX B.

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## TABLE 1.

Abstract of report of the Clerk of the Supreme Court of Appeals for the years 1887 and 1888.

## TABLE 2.

Abstract of reports of the Clerks of the Circuit Courts for the year 1887.

## TABLE 3.

Abstract of reports of the Clerks of the County Courts for the year 1887.

## TABLE 4.

Abstract of reports of the Clerks of the Circuit Courts for the year 1888.

## TABLE 5.

Abstract of reports of the Clerks of the County Courts for the year 1888.

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## APPENDIX B.—TABLE 1.

*Abstract from the Report of the Clerk of the Supreme Court of Appeals, showing the number of appeals docketed, decided, dismissed and refused, and the number of days the Court was in session during the years ending respectively, September 30, 1887, and September 30, 1888.*

## SUPREME COURT OF APPEALS.

*From September 30, 1886, to September 30, 1887.*

Appeals docketed.....	127
Appeals decided.....	112
Appeals dismissed.....	15
Appeals refused.....	29
Days in session .....	151

*From September 30, 1887, to September 30, 1888.*

Appeals docketed.....	117
Appeals decided.....	90
Appeals dismissed.....	15
Appeals refused .....	21
Days in session ...	128

## APPENDIX B—TABLE 2.

*Abstract from Reports of Clerks of Circuit Courts, Showing the Number of Suits Commenced, Pending and Decided; the Number of Days Court was in Session, and the Average Number of Hours the Court was in Session Each Day During the Year Ending September 30, 1887.*

COUNTIES.	Number of Suits Commenced.	Number of Suits Pending.	Number of Suits Decided.	Number of Days Court was in Session.	Average number of hours Court was in Session Each Day.
Barbour.....	146	424	199	47	7
Berkeley.....	89	47	52	59	7
Boone.....	129	1 5	95	9	8
Braxton.....	102	182	93	88	7½
Brooke.....	58	51	54	32	6
Cabell.....	154	266	180	58	5
Calhoun.....	38	88	47	14	6
Clay.....	39	56	52	10	8
Doddridge.....					
Fayette.....	316	449	168	30	7
Gilmer.....	62	216	68	25	7
Grant.....	37	169	43	18	7½
Greenbrier.....	88	241	129	60	5
Hampshire.....					
Hancock.....	25	31	22	34	8
Hardy.....	55	155	41	21	7
Harrison.....	464	566	485	67	6
Jackson.....	198	221	257	25	8
Jefferson.....	97	229	100	64	7½
Kanawha.....	892	2,377	1,077	112	7¼
Lewis.....	100	365	118	45	7
Lincoln.....	52	201	312	15	8
Logan.....	78	169	72	24	7
Marion.....					
Marshall.....	54	109	70	77	9
Mason.....	258	209	200	52	7
Mercer.....	67	96	74	62	10
Mineral.....	3	124	41	26	6
Monongalia.....	184	284	261	36	7
Monroe.....	118	394	107	25	6
Morgan.....	12	89	85	9	7
McDowell.....	32	33	25	6	8
Nicholas.....					
Ohio.....	129	366	164	238	6
Pendleton.....					
Pleasants.....	80	90	82	9	8
Pocahontas.....	25	147	13	11	
Preston.....	101	186	96	30	8
Putnam.....	43	143	38	13	8
Raleigh.....	20	48	14	8	8
Randolph.....	150	287	176	27	6½
Ritchie.....					
Roane.....	55	126	101	18	6½
Summers.....	78	225	113	26	7
Taylor.....	337	317	588	37	8
Tucker.....	123	112	112	19	8
Tyler.....	56	297	97	26	8
Upshur.....	37	237	94	38	6
Wayne.....					
Webster.....	102	260	63	18	7
Wetzel.....					
Wirt.....	89	168	108	13	8
Wood.....					
Wyoming.....					

## COUNTRIES.

*Abstract from the Reports of the Clerks of the County Courts, Showing the Number of Suits Commenced, Pending and Decided; the Number of Days Court was in Session; the Average Number of Days Court was in Session; the Average Number of Hours Court was in Session Each Day, and the Amount of Debts or Claims Levied During the Year Ending September 30th, 1887.*

[illegible]



## APPENDIX B—TABLE 4.

*Abstract from reports of Clerks of Circuit Courts, Showing the Number of Suits Commenced, Pending and Decided, the Number of days Court was in Session, and the Average Number of hours the Court was in Session each Day during the Year Ending September 30, 1888.*

COUNTIES.	Number of Suits Com- menced.....	Number of Suits Pend- ing.....	Number of Suits De- cided.....	Number of Days Court was in Session.....	Average Number of hours Court was in Session each day.....
Barbour.....	100	351	131	49	8
Berkeley.....	120	80	60	43	6½
Boone.....	62	108	.....	8	8
Braxton.....	67	198	51	20	7½
Brooke.....	2	67	23	82	6½
Cabell.....	134	283	123	71	6
Calhoun.....	36	8	8	20	6
Clay.....	43	50	32	11	8
Doddridge.....	.....	.....	.....	.....	.....
Fayette.....	661	196	809	3	8
Gilmer.....	42	188	52	29	8
Grant.....	32	108	38	15	7½
Greenbrier.....	247	21	118	45	5
Hampshire.....	.....	.....	.....	.....	.....
Hancock.....	16	84	28	19	7
Hardy.....	32	130	39	27	7
Harrison.....	364	616	313	53	7
Jackson.....	194	245	169	27	8
Jefferson.....	106	225	105	74	7½
Kanawha.....	723	2,023	790	99	7
Lewis.....	7	875	105	7	.....
Lincoln.....	51	394	48	15	8
Logan.....	115	175	114	23	7
Marion.....	.....	.....	.....	.....	.....
Marshall.....	54	113	47	68	9
Mason.....	110	114	77	46	7
Mercer.....	67	130	52	75	10
Mineral.....	52	135	97	2	7
Monongalia.....	284	343	248	51	8
Monroe.....	101	388	121	15	6
Morgan.....	15	100	19	9	7
McDowell.....	99	40	93	7	8
Nicholas.....	.....	.....	.....	.....	.....
Ohio.....	292	204	324	230	6
Pendleton.....	.....	.....	.....	.....	.....
Pleasants.....	56	88	43	.....	.....
Pocahontas.....	28	109	16	9	6
Preston.....	36	293	115	33	8
Putnam.....	67	103	44	15	6
Raleigh.....	31	40	25	10	8
Randolph.....	153	29	140	29	6½
Ritchie.....	56	159	57	82	7
Roane.....	68	159	32	29	6
Summers.....	89	219	75	26	7
Taylor.....	202	348	233	36	7
Tucker.....	82	95	50	14	8
Tyler.....	56	172	69	17	8
Upshur.....	71	130	47	36	6
Wayne.....	.....	.....	.....	.....	.....
Webster.....	.....	21	.....	14	7
Wetzel.....	94	19	161	48	8
Wirt.....	49	15	57	10	7
Wood.....	.....	.....	.....	.....	.....
Wyoming.....	.....	.....	.....	.....	.....

*Abstract from the Reports of the County Courts Showing the Number of Suits Commenced, Pending and Decided, the Number of Days Court was in Session, the Average Number of Days Court was in Session, the Average Number of hours Court was in Session each Day, and the Amount of Debts or Claims Levied during the Year ending September 30, 1888.*

COUNTIES.	Number of days Court was in Session.	Average number of hours Court was in Session each day.	Amount levied for County purposes.....	Amount levied for Jury purposes.....	Amount levied for Court purposes.....	Amount levied for School purposes.....	Amount levied for Road purposes.....	Amount levied for Salaries of County officers.....	Amount levied for all other purposes.....	Amount levied for all purposes.....
Barbour.....	26	7	\$ 1,800 00	\$ 1,500 00	\$ 500 00	\$ 11,652 53	\$ 1,800 00	\$ 1,700 00	\$ 8,700 00	\$ 27,702 53
Berkeley.....	21	6	7,388 75	1,654 10	154 60	22,430 25	4,425 03	2,623 83	10,469 59	49,315 65
Boone.....	21	8	4,050 30	430 90	100 00	4,300 00	100 00	830 00	10,689 40	15,419 30
Braxton.....	23	7	1,700 00	1,200 00	500 00	1,106 80	650 00	1,840 00	1,550 00	6,550 00
Brooke.....	12	7	11,015 67	8 00	140 00	11,106 80	650 00	1,575 00	1,180 00	26,567 47
Brown.....	45	6	4,600 00	2,400 00	200 00	2,863 00	40 00	2,250 00	8,000 00	12,450 00
Calhoun.....	13	6	2,500 00	700 00	120 00	2,863 00	40 00	1,275 00	2,150 00	10,005 00
Chapman.....	14	7	9,113 74	1,768 20	124 00	7,991 44	4,275 59	2,680 00	7,454 34	21,380 77
Doddridge.....	40	6	10,000 00	1,800 00	120 00	21,262 57	13,572 30	1,200 00	8,249 90	59,859 41
Fayette.....	16	7	2,705 21	1,800 00	120 00	2,705 21	173 82	1,200 00	8,249 90	8,786 73
Franklin.....	13	8	17,895 44	551 14	1,000 00	8,036 60	1,580 00	2,313 78	14,581 62	17,895 44
Grant.....	18	9	2,264 86	551 14	94 45	8,036 60	7,421 75	2,250 00	1,944 00	22,562 90
Greenbrier.....	42	6	4,422 00	575 00	155 00	2,200 00	2,320 00	1,050 00	100 00	8,622 00
Harrison.....	22	8	17,850 00	2,200 00	300 00	1,350 00	2,320 00	2,315 00	51,676 21	73,076 21
Jackson.....	33	8	4,000 00	2,100 00	300 00	5,800 00	9,100 00	4,800 00	5,385 00	14,000 00
Jefferson.....	33	6	5,900 00	1,500 00	2,950 00	16,800 00	9,100 00	4,800 00	11,370 00	51,620 00
Kanawha.....	28	8	3,000 00	950 00	150 00	6,348 00	1,000 00	1,625 00	2,800 00	15,573 00
Lewis.....	15	8	3,058 50	1,200 00	150 00	1,500 00	200 00	1,900 00	1,300 00	7,816 00
Lincoln.....	18	7	21,570 00	1,500 00	200 00	15,380 00	16,400 00	1,700 00	1,150 00	29,360 00
Logan.....	84	8	5,000 00	2,200 00	240 00	7,000 00	7,000 00	2,400 00	15,398 48	31,188 48
Marshall.....	27	7	6,000 00	2,500 00	200 00	2,500 00	2,500 00	2,500 00	2,500 00	24,000 00
Mason.....	21	7	6,000 00	2,500 00	200 00	2,500 00	2,500 00	2,500 00	2,500 00	24,000 00
Mercer.....	21	7	6,000 00	2,500 00	200 00	2,500 00	2,500 00	2,500 00	2,500 00	24,000 00



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## APPENDIX C.

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APPENDIX C.—TABLE 1.

*By Counties, Showing Amount of License Tax on all Subjects and Under the Different Heads, as Reported by Assessors on the 10th day of July, 1888.\**

COUNTIES.	Hotels.....	Distilleries.....	Wholesale & Retail Dealers in Liquors, Wines, Beer, &c.....	Druggists.....	Billiards and Pool.....	Auctioneers.....	Peddlers.....	Peddlers of Sewing Machines.....	Circuses and Menageries.....	Shooting Galleries.....	Patent Rights.....	Concerts and Theatres.....	Restaurants and Boarding Houses.....	Skating Rinks.....	Bankers & Brokers.....	Selling Musical Instruments.....	Total.....
Barbour.....	\$ 27 00	\$ 125 00	\$ 5,350 00	\$ 10 00	\$ 112 50	\$ 7 00	\$ 8 33	\$ 10 00	\$ 75 00	\$ 3 83	\$ 3 83	\$ 8 00	\$ 5 00	\$ 20 00	\$ 7 31	\$ 6 66	\$ 97 38
Berkley.....	74 00	.....	.....	70 00	.....	.....	68 75	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,731 50
Boone.....	28 50	.....	.....	.....	.....	.....	2 08	.....	.....	.....	.....	.....	.....	.....	.....	.....	97 25
Braxton.....	5 15	.....	.....	3 33	.....	.....	.....	.....	.....	.....	.....	8 00	5 00	.....	.....	.....	10 56
Brooke.....	45 25	.....	1,050 00	40 00	.....	.....	.....	.....	75 00	.....	.....	43 00	22 00	.....	.....	.....	1,223 25
Cabell.....	132 00	.....	4,538 90	70 00	97 22	.....	.....	.....	.....	.....	.....	20 00	.....	.....	.....	.....	4,903 12
Calhoun.....	45 00	.....	.....	.....	.....	.....	20 83	.....	.....	.....	.....	.....	.....	.....	.....	.....	85 83
Clay.....	.....	.....	.....	.....	.....	.....	.....	10 00	.....	.....	.....	.....	.....	.....	.....	.....	10 00
Doddridge.....	21 00	.....	.....	.....	.....	2 20	8 32	10 00	.....	.....	.....	10 00	.....	.....	.....	.....	51 52
Fayette.....	59 60	.....	.....	10 00	.....	.....	66 67	.....	50 00	.....	.....	14 00	9 20	.....	.....	.....	209 47
Gilmer.....	26 55	.....	.....	.....	.....	11 04	.....	.....	20 00	.....	5 00	.....	.....	.....	.....	.....	50 06
Grant.....	16 00	.....	.....	.....	.....	9 40	74 99	10 00	.....	.....	.....	24 50	.....	.....	.....	.....	27 04
Greenbrier.....	578 65	.....	350 00	40 00	112 50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,290 22
Hampshire.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20 00
Hancock.....	.....	.....	.....	.....	.....	.....	.....	.....	75 00	.....	.....	.....	.....	.....	.....	.....	75 00
Hardy.....	18 00	.....	.....	10 00	.....	4 00	20 83	.....	.....	.....	.....	.....	.....	.....	.....	.....	53 43
Harrison.....	48 30	.....	.....	10 00	100 40	.....	12 33	.....	.....	.....	3 33	20 00	.....	.....	.....	.....	213 98
Jefferson.....	25 50	.....	.....	33 33	.....	.....	25 00	.....	75 00	.....	8 00	10 00	.....	.....	.....	.....	176 83
Kanawha.....	107 80	.....	5,450 00	70 00	.....	24 25	52 27	.....	.....	.....	.....	45 00	5 40	.....	.....	.....	5,709 72
Kanawha.....	131 31	.....	8,338 06	60 00	235 00	.....	7 50	.....	107 00	.....	.....	30 00	13 00	.....	.....	.....	8,036 87
Lewis.....	69 10	.....	2,300 00	40 00	95 88	.....	5 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,539 83
Lincoln.....	.....	.....	.....	.....	.....	.....	.....	.....	30 00	.....	.....	.....	.....	.....	.....	.....	30 00
Logan.....	15 00	.....	.....	10 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25 00
Marion.....	62 30	.....	800 00	75 75	.....	11 22	128 33	.....	.....	.....	.....	25 00	.....	.....	.....	.....	1,102 60
Marshall.....	49 90	.....	.....	.....	45 00	.....	8 33	.....	50 00	.....	.....	.....	.....	.....	.....	.....	213 23
Mason.....	18 00	.....	2,121 20	50 00	.....	.....	.....	.....	110 00	.....	13 75	.....	.....	.....	.....	.....	2,313 20
Meigs.....	83 25	.....	.....	20 00	.....	.....	52 05	10 00	.....	.....	7 58	.....	.....	.....	.....	.....	122 88
Mineral.....	79 89	.....	3,114 20	50 00	189 00	23 32	25 49	21 25	.....	.....	.....	10 00	.....	.....	.....	.....	3,644 32

APPENDIX C.—TABLE 1.—Continued.

COUNTIES.	Hotels .....	Distillers .....	Wholesale & Retail Dealers in Liquors, Wines &c.	Druggist .....	Billiards and Pool..	Auctioneers .....	Peddlers .....	Peddlers of Sewing machines. ....	Circusses and Menageries .....	Shooting galleries..	Patent Rights .....	Concert and Theatres .....	Boarding Houses and Restaurants..	Skating rinks .....	Bankers & Brokers	Selling Musical instruments .....	Total .....
Monongalia.....	\$ 56 00	.....	.....	.....	.....	\$ 5 00	\$ 83 33	\$ 10 00	.....	.....	\$ 10 00	.....	.....	.....	.....	.....	114 33
Monroe.....	117 00	.....	.....	.....	\$ 75 00	5 00	68 40	.....	.....	.....	4 16	.....	.....	.....	.....	.....	221 16
Morgan.....	86 10	20 00	\$ 450 00	20 00	.....	10 00	100 00	.....	.....	.....	12 00	.....	.....	.....	.....	.....	646 50
McDowell.....	.....	.....	.....	.....	.....	.....	10 56	.....	.....	.....	.....	.....	.....	.....	.....	.....	100 00
Nicholas.....	30 15	.....	.....	.....	45	.....	18 81	.....	.....	.....	.....	\$244 00	\$ 61 10	.....	\$464 55	.....	41 18
Ohio.....	405 00	1,400 00	41,174 16	280 00	448 33	2 50	58 33	.....	\$ 115 00	\$ 8 33	.....	.....	.....	.....	.....	.....	44,621 18
Pendleton.....	7 50	.....	.....	.....	5 00	.....	43 75	.....	.....	.....	.....	.....	.....	.....	.....	.....	70 83
Pleasant.....	.....	.....	.....	.....	.....	.....	33 75	.....	.....	.....	.....	.....	.....	.....	.....	.....	43 75
Pocahontas.....	32 50	.....	.....	.....	.....	2 10	25 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	66 25
Preston.....	.....	.....	.....	.....	37 50	.....	6 25	5 00	85 00	.....	.....	.....	1 00	.....	.....	\$ 10 00	87 10
Putnam.....	28 00	40 00	2,816 00	.....	.....	.....	.....	5 00	.....	.....	.....	.....	.....	.....	.....	.....	3,018 75
Raleigh.....	12 50	10 00	.....	10 00	.....	.....	131 17	6 00	.....	.....	.....	.....	.....	.....	.....	.....	17 50
Randolph.....	41 75	10 00	.....	10 00	.....	.....	18 75	.....	.....	.....	22 83	10 00	.....	.....	.....	9 83	182 92
Ritchie.....	31 50	10 00	.....	10 00	.....	.....	.....	.....	.....	.....	.....	34 00	.....	.....	.....	.....	76 08
Roane.....	4 00	19 12	3,850 01	10 00	350 00	.....	18 77	15 00	.....	.....	.....	.....	15 00	.....	.....	.....	46 83
Summers.....	80 00	50 00	.....	50 00	125 00	5 00	29 16	.....	.....	.....	.....	.....	.....	.....	.....	50 00	4,368 90
Taylor.....	87 00	20 00	1,506 25	20 00	100 00	.....	.....	.....	.....	12 50	.....	.....	17 50	.....	.....	.....	873 66
Tucker.....	20 00	10 00	.....	10 00	.....	.....	.....	.....	65 00	.....	10 00	.....	.....	.....	.....	.....	1,663 75
Tyler.....	10 00	40 00	.....	.....	.....	15 32	36 40	10 33	20 00	.....	6 66	12 50	.....	.....	.....	.....	95 00
Upshur.....	36 80	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	178 01
Wayne.....	8 00	.....	.....	.....	.....	41	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8 00
Webster.....	32 85	.....	900 00	.....	.....	5 63	.....	.....	54 00	.....	.....	.....	.....	.....	.....	.....	33 26
Wetzel.....	51 00	10 00	.....	10 00	.....	2 52	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,010 63
Wirt.....	35 90	80 00	10,000 00	.....	202 50	19 00	146 75	10 00	75 00	.....	.....	25 60	.....	.....	.....	10 00	58 42
Wood.....	213 24	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	57 95	.....	.....	.....	10,829 44
Wyoming.....	2 25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2 25
Total.....	\$3,145 47	\$1,525 00	\$94,108 78	\$1,571 53	\$2,341 33	\$165 77	\$1,366 30	\$122 53	\$1,006 00	\$21 18	\$106 64	\$620 00	\$226 15	.....	\$464 55	\$315 67	\$108,707 45

\*License tax assessed between July 1, 1888 and December 31, 1888, not included in this table, because Assessors do not report till January 10, 1889. The amount of License assessed within that period is very small, as nearly all Licenses are issued, May 1st in each year.





